TEXTILE BULLETIN

Vol. 53 November 25, 1937 No. 13

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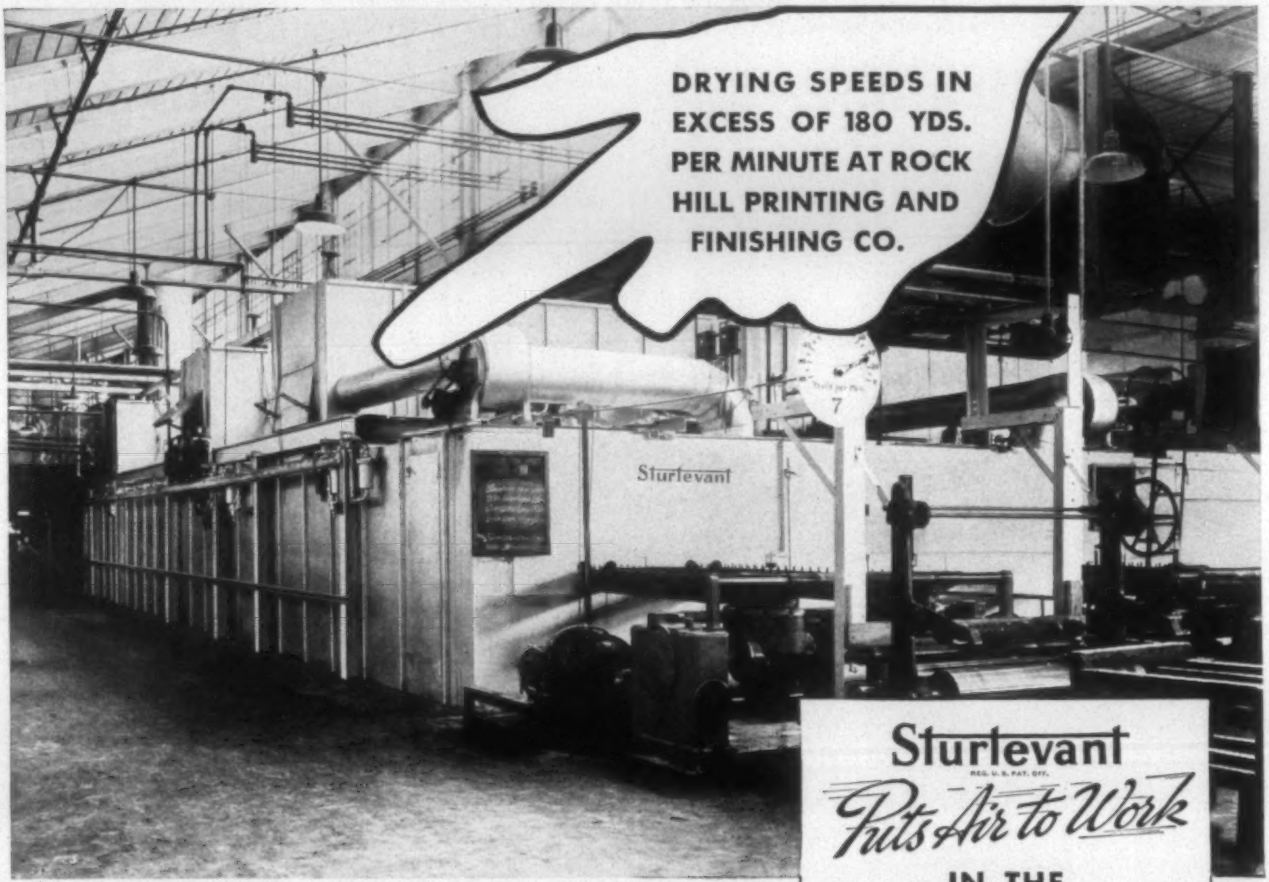
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MEMBER AUDIT BUREAU OF CIRCULATIONS

TEXTILE BULLETIN

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Tax Reform or What?*

By Robert H. Montgomery

THE present Federal tax laws are a mess. During the last few years one unfair provision after another has been enacted into law without regard to the effect of such provisions upon sound tax principles or upon relative ability to pay. We haven't known what to expect next in the way of new and strange taxes or what effects they would have on business, but we have learned to expect the worst. What this country really needs is a non-partisan commission to sit down, for several years if necessary, and revamp the entire tax structure so that the business man will stand some chance of making some sense out of it.

It will be a long time before that is done, however, and the most we can hope for in the immediate future is to cure some of the worst sore spots in these unfair laws. I notice that the Cotton-Textile Institute will make recommendations to the House Ways and Means Committee when it meets next month to "iron out the rough spots" in the tax laws. The seven changes in the undistributed profits tax which you are prepared to recommend look good to me. They are along the lines that all of us have been working since the tax was foisted upon business last year.

Whether the government patches up the undistributed profits tax or not, we have still to deal with a complicated jumble of taxes and will probably have them with us for some time to come. I have been asked to point out how you can operate your businesses under these unfair laws. I am not going into the details of the tax laws here. You have all heard and studied dozens of suggested procedures during the past year. You know you have to watch and guide every step of your operations so as not to be caught by heavy penalty taxes. To manage a business under these circumstances requires careful budget preparation and forecasting of the year's operating results well before the end of the year.

This is at best a difficult thing to do, and the difficulty is often magnified by the selection of the wrong time to make up the accounts. Too many concerns are using the calendar year for their fiscal period, although they are conducting a seasonal business with an annual cycle which ends at some time other than December 31st. To try to value inventories and receivables when these are at or near their peak may lead to the overstatement of profits and the consequent overpayment of taxes in substantial amounts. The larger the inventories, the greater the possibility of the variation of a small percentage in valuation making the difference between a profit or a loss for the year.

Every business enterprise has a natural business year, which should be adopted as its fiscal year. It is the twelve-month period which constitutes the annual cycle of the operations of the business. Generally, the natural business year will end at the time when the business activities of the enterprise are at their lowest point—when inventories, receivable and liabilities are at their minimum. At this point, small variations in the valuation of assets are not so likely to be serious in their effect on the year's operating results.

From the standpoint of taxes, the more accurate results obtainable by the use of the natural business year are of considerable importance. Of equally great importance is the fact that when business is at a low ebb, the management has more time to devote to the problem of income taxes. If early consideration is given to this problem, operating results can be estimated and studied a month or two before the close of the year, dividend policies finally determined, and necessary steps can be taken in time to minimize the surtax on undistributed profits. To this end, it will, in many cases, be advantageous to take a physical inventory at the time these studies are made, with a view to obtaining at an early date the most accurate operating data possible.

Another thing that can be done to facilitate operations under the maze of complicated and unfair Federal tax laws is to liquidate subsidiaries. A good many corporations have found it advantageous to do this and they have been liquidating their subsidiaries on a fairly large scale. By this means they have mitigated or avoided capital stock and excess-profits tax duplications and have minimized the income tax on intercompany dividends. The liquidation of subsidiaries quite often simplifies the problem of estimating earnings and dividend payments for the undistributed profits tax, and in some cases holding companies have avoided the personal holding company classification by liquidating their operating subsidiaries, or by merging the holding company into an operating subsidiary. Of course, the case of each taxpayer must be considered on its merits and the advantages of Federal tax savins must be considered in connection with any State tax advantages of keeping the subsidiary in operation.

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*Address at the Annual Meeting of the Cotton-Textile Institute, New York City, October 27, 1937.

Taxpayers have been getting rough treatment from the Treasury. Where rulings and deficiencies are unsound or unfair, do not hesitate to fight them. It is worth while to do so, and this is pointedly indicated by the large proportion of Board of Tax Appeals decisions which have recently gone against the Treasury. Last June the board overruled the Treasury in fourteen successive cases. The arbitrary treatment of taxpayers was obvious, and in three of these cases the Treasury had assessed fraud penalties without any apparent justification.

The latest blast was the loophole bill designed to plug up all loopholes no matter who invented them. It was a political trick, but like a lot of others it worked. When put to proof it developed that the so-called loopholes mostly were specific sections of the income tax law which had been written by Treasury representatives who contended that they were improvements upon the old law. and what happened? Taxpayers who kept meticuously within the law were held up to public scorn and convicted before they were tried. It was flagrantly dishonest and an exhibition of gross intolerance, but quite in line with the Black intolerance of the last few years.

To anyone who looks realistically at the financial situation in this country, there are some things that are fairly plain.

The annual deficits of the Federal Government have more than doubled the national debt in the last seven years; it has jumped from $16,000,000,000 in 1930 to about $37,000,000,000 at the present time. That $37,000,000,000 must be paid off some time or it will have to be repudiated or inflated out of existence. If it is repudiated, the banks will fail; if we have inflation, almost all of us will fail. If the debt is to be paid there will be higher taxes or less spending. We will have to have not only a balanced budget, but a budget surplus as well.

Gross inaccuracies in budgetary requirements, coupled with a growing disbelief that there is any real intention or desire to keep expenditures within revenue probably had much to do with the recent sharp decline in the stock market.

The estimated *surplus* in January of this year was 37 millions. Six months ago the *deficit* was to be 400 millions. Now it is a deficit of 700 millions.

It is interesting but somewhat maddening to look back over some of the President's 1932 campaign speeches. Here is something we can all agree with, taken from his speech of acceptance of the nomination:

"Just one word or two on taxes, the taxes that all of us pay toward the cost of government of all kinds. Well, I know something of taxes. For three long years I have been going up and down this country preaching that government—Federal and State and local—costs too much. I shall not stop that preaching.

"As an immediate program of action, we must abolish useless offices. We must eliminate actual perfunctions of government—functions, in fact, that are not definitely essential to the continuance of government. We must merge, we must consolidate sub-divisions of government, and, like the private citizens, give up luxuries which we cannot longer afford. By our example at Washington, we shall have the opportunity of pointing the way of economy to local government. . . .

"I propose to you my friends, and through you, that government of all kinds, big and little, be made solvent, and that the example be set by the President of the United States and his Cabinet."

Five or six times in the last four years the President has promised or intimated that the budget would be balanced, but the budget will never be balanced by promises. It can be balanced by cutting government expense, and it will take a lot of political pressure in the form of votes to bring that about. It cannot be balanced by spending hundreds of millions to build dams to raise more crops and spend more hundreds of millions to plow the crops under or destroy them.

We must realize that the removal of inequities from the existing law will mean a large loss of revenue. If spending is to continue the budget will not be balanced if a less aggregate in taxes is collected. Under a fair law many will benefit but rates will be raised so that those who are not unfairly treated now will pay more rather than less. Here is the strongest argument for less spending but taxpayers will not be the ones who settle that problem.

During his recent Western trip the President promised to balance the budget but he also promised more spending. He didn't even mention tax reforms. He has never taken any interest in it. Why should he?

The kind of tax reform we will get if we don't watch out will fasten heavier taxes on business.

The government has done everything it could to prevent business from making money. Is it surprising that business men are thoroughly scared? The government hopes, of course, that the temporary recovery created by spending will resume next month or next year and that business will make a lot of money so that revenues and employment will be increased; but thin profits and big risks do not appeal to the investor. People with money are not only afraid to invest it in new enterprises, but even established businesses in some cases seem to be afraid to operate.

If taxes are so high that profits are too small to make business worth while, investors will not be anxious to put their money into business and the government will have to look elsewhere for its taxes. A couple of weeks ago General Hugh S. Johnson wrote in his newspaper column:

"If putting big money to work is all risk and little or no gain, there are very slim pickings for government among the rich.

"That leaves government no choice but to tax the employed poor to feed the unemployed poor and the whole idea of taking from the haves to give to the have-nots becomes just taking from the have-littles to give to the have-nothings, which is exactly what is happening.

"The tax policy keeps the have-nothings large in number because money is not working to make jobs and, because money is not working, the government must get much money from the poor."

Washington has found that business men are easy to bluff. That's why there has been no real fight to balance the budget by a reduction in expenditures. It may not be nice to have government representatives single you out for persecution and prosecution but can't that sort of thing be carried too far?

It all depends on the atmosphere? If someone, or some event, has caused the public to doubt the divinity of a

(*Continued on Page 7*)

Master Mechanics Discuss Electrical Problems

THE Fall Meeting of the Master Mechanics' Division of the Southern Textile Association was held in the Poinsett Hotel, Greenville, S. C., on Tuesday, November 9th, with Chairman P. D. Hatley, Master Mechanic, The Kendall Company, Newberry, S. C., presiding. The meeting was called to order at 10:15 a. m., and an invocation was said by L. M. Kincaid, Master Mechanic, The Kendall Company, Paw Creek, N. C.

Chairman Hatley: There are not very many of us here, but we can have a good meeting if you will all talk, and I want everyone to take part in the discussion.

At this time we have to elect a new chairman for this Division, and you should be thinking about that. We will take up that matter just before we adjourn.

Motor Loads

Our first question reads as follows: *"At what load or within what range of its rated capacity should a motor be operated?"* I don't know, but I feel that a motor ought to be operated at around 75 per cent of its rated capacity, or between 75 and 90 per cent. As I say, I do not know, and I should like to hear from someone else about that.

What do you think about it, Mr. Thompson?

B. W. Thompson, Master Mechanic, Wiscassett Mills Co., Albemarle, N. C.: I think around 80 per cent.

Chairman Hatley: You feel that you get more out of it around 80 per cent?

Mr. Thompson: Yes, sir. I feel, from my experience, that under 80 per cent is a little bit wasteful, and to go beyond that is not efficient.

Chairman: What do you think about it, Roy?

R. H. Elam, Master Mechanic, Oakland Plant, Kendall Co., Newberry, S. C.: Frankly, I think 80 per cent is a little low. With the newer type of motors it might not be, but with the old I think we ought to run up near 95 to 100 per cent; that is, from the standpoint of efficiency, so far as current consumption is concerned. If you are going to think about longevity, now, you might think about it from the other angle; but I think a motor runs from 15 to 20 years normal life, ordinarily; and I think we ought to run it up to the highest percentage of its rated capacity that we can get with the lowest current consumption. That, of course, depends somewhat, I think, on room temperatures. I think room temperatures have something to do with it. If the room temperature runs around 80 or 90 degrees, as in some instances it does in certain plants, why maybe around 80 or 90 per cent of the capacity of the motor would be good. But where the room temperature is around 70 per cent, I think it ought to run up towards 95 or 100 per cent.

Chairman Hatley: Mr. Alexander, what load would you recommend on a motor?

Fred C. Alexander, General Electric Co., Greenville: Mr. Chairman, I am rather inclined to agree with Mr. Kincaid. I think it does depend upon the temperature of the room in which the motor operates. Of course, insulation depends on time and temperature. A high temperature for a short time will not injure an engine, but a high temperature for a longer period will. As far as efficiency goes, within a range of from about 75 per cent to 100 per cent you will not be hurt on efficiency. You will lose a little on power factor if you operate at much below 90 per cent of the rating of the motor. That does not bother a lot of us over here now; that is, the power-factor part of it does not. In Georgia and other places where they have a power factor called for in the contract, why, it would penalize them if they did not operate at that. But if you have a room temperature of from 30 to 35 degrees C. you will be perfectly same in operating a motor at 100 per cent of its rated capacity.

Chairman: How much would that affect the power factor?

Mr. Alexander: I do not know right offhand, but down to 75 per cent you probably lose 5 per cent on the power factor.

Chairman Hatley: Mr. Smith, what do you think about it?

W. A. Smith, Master Mechanic, Spencer Mills, Inc., Spindale, N. C.: At one time I had opportunity to make a series of tests along this line, and the result of those tests was that with a motor being operated between 90 and 100 per cent of its rated capacity the power factor was at the highest peak and varied either way below that. From those tests I came to the conclusion that the most economical rating for a motor would be between 90 and 100 per cent load.

Chairman: Would you rather operate a motor with a load of between 100 and 90 per cent than to cut it down to about 75 per cent of its load? What about your heat?

Mr. Smith: Well, the heat is naturally greater, but I was speaking about the efficiency of the motor.

Chairman Hatley: Mr. Kay, what do you think about it?

Van W. Kay, Master Mechanic, Judson Mills, Greenville: I have had some experience within the last two months with speeds on motors and increased speeds on machines, and I have come to the conclusion that the temperature in the room and the shock on the motor has a lot to do with the load and the power factor. Our best results were obtained when we ran the motor within about 10 per cent of its full capacity. Especially on looms where you are weaving fancy goods, you want to maintain and keep just as nearly the same speed all the time as you can, on account of the shuttle box driving the shuttle up and failing, you see. Around 90 per cent is a good factor for a motor on group drive on looms.

Chairman: Is there any more discussion on that? If not, Mr. Clark wants to make an announcement at this time.

David Clark, Editor, Textile Bulletin, Charlotte: I asked to speak to you at this time because I have to leave early in order to meet some manufacturers down here about the article that came out recently in *Collier's*. The subject I want to talk to you about is the master mechanics' school. We put up the proposition to you and you voted to have it. We had the young men there for three days for morning and afternoon classes; and for those who wanted night instruction in mechanical drawing there were night classes. The school was undertaken with the co-operation of North Carolina State College, in Raleigh, the South Carolina State College, at Clemson, and Mr. Lake, of the Duke Power Company. The proposition was put up to the men there and they voted to have it again. We want you to write us and tell us what you want in the way of instruction. We shall get the best instruction we can. Next year we shall have the same men there, and some others; I think we shall use almost entirely college men. Most textile men these days—that is, the carders, spinners, etc., are coming from the textile schools. But the master mechanics are growing up in the mills and we think that to bring out more efficient master mechanics they ought to be given some instruction. I believe the school we did conduct was worth while. I don't know whether any of you contacted the young men who were there, but if you did I should like to have your suggestions now, or you can write them to me later. Did any of you have young men there?

A Member: I did, and I was very much impressed. He got a great deal of good out of it.

Mr. Clark: What we want to do is to help the master mechanic of the future. I don't think we shall have a large number, but we did have 25 last time. Those that finished the three-days' course of instruction were given a certificate. Some came for only one day, however, for instruction in firing, etc.

We shall be glad to have suggestions from you at any time.

Chairman Hatley: I hope you will let Mr. Clark hear from you about this matter if you have any suggestions.

Cleaning Motors

We will carry along with our discussion now, and the next question is: *"How often do you blow lint out of your motors? Do the so-called self-cleaning motors require any attention in this respect?"*

I imagine there are a number of men here today who have the self-cleaning motors and motors that they clean up with the blow pipe. Someone tell us something about it. I see Mr. Iler there. Mr. Iler, have you any self-cleaning motors? I guess you don't, in the bleachery.

H. H. Iler, Plant Engineer, Union Bleachery and Palmetto Print Works, Greenville: I have not had any experience myself with self-cleaning motors; I haven't any. So far as the question of how often to clean motors is concerned, the correct answer to that, of course, is to clean them as often as is necessary; and then the question comes up, how often is it necessary? All of us know, of course, that the power of the motor to work is governed by its capacity to radiate the heat in the coils. We know that an accumulation of lint and dust would insulate the coils and prevent the radiation of heat. I imagine every man would have to set up a schedule to meet his particular conditions. In our plant we have a man who does nothing but clean and oil motors. Owing to the way we have to operate, he can not clean every motor on schedule time; but he has several motors that he has learned need to be cleaned oftener than others, so he keeps going on that job all the time. I imagine we have 225 motors in the plant, in all; and to clean and oil those motors is one man's job, all right.

Chairman: Mr. Thompson, how often do you clean your motors—blow them?

Mr. Thompson: Just as often as we think it is necessary.

Chairman: Do you have one man who blows your motors?

Mr. Thompson: No; we have different ones in the different departments that do that.

Chairman: Do you find that one man in a department keeps the motors in as good condition as if you had them under your supervision? Well, I guess you do have them under your supervision.

Mr. Thompson: Sure.

Chairman: Do you find that arrangement as satisfactory as putting one man on it would be?

Mr. Thompson: It would be more satisfactory, but we have so many motors that one man could not clean all of them.

Chairman: What about your self-cleaning motors?

Mr. Thompson: Well, we have only a few of those and we find that they need a little attention. We use high-volume, low-pressure air on them. We don't use the blow pipe.

Chairman: That does keep your motors clean?

Mr. Thompson: That is right.

Chairman Hatley: Someone else tell us something about it. Mr. Kay, have you any self-cleaning motors?

Mr. Kay: No, sir, we haven't any self-cleaning motors; but we find that we have to clean the motors in the picking room and the card room and the opening room practically once a week. They are cleaned by the electrician.

Chairman: Where is Mr. Summey? What do you say about it, Mr. Summey?

F. D. Summey, Master Mechanic, Riverdale Mills, Enoree, S. C.: We have a good many motors, and in the card room and the spinning room we have to clean a little bit oftener than in other places. We clean the card-room motors and the spinning-room motors once a week; that is, those with the group drive. We have some on individual drive that we clean only once a year, when we take them out and clean them well. They clean the others off about once a week—blow them off. In the card room it is pretty bad; they run mostly waste. Sometimes we have to blow some of them out twice a week. Once a week is the regular time. We get pretty good results—don't have very many burnouts.

Chairman: Do you have any L-type motors, spool-wound, external resistance?

Mr. Summey: No. We did have some but haven't got them now.

Chairman Hatley: Were they in dusty places where they would get a lot of dust and stuff like that from the earth?

Mr. Summey: In any place where you run waste you get a lot of dust. We blew them out once a week and they stayed pretty clean—that is on the inside; they looked pretty bad on the outside.

B. Ellis Royal, Associate Editor, Textile Bulletin, Charlotte: Those are not self-cleaning motors, are they?

Mr. Summey: No, they are not self-cleaning.

Chairman: Mr. Thompson, with those motors you have, what kind of drive do you have in there?

Mr. Thompson: V ropes. They are 10 H.P., 1800 R.P.M. In the spinning room.

Chairman: Is there any more discussion on this question?

Mr. Iler: Mr. Hatley, didn't you mention external-resistance motors?

Chairman Hatley: Yes, sir.

Mr. Iler: I had a few of them, but we had so much trouble that we changed them. We had this trouble. All these motors were made by one particular manufacturer; and these motors, we found, had a dead spot in some place. The manufacturer could not tell us where that dead spot was. He said they had no records on it, that it was a peculiarity of the motor. I believe we changed four and ran into that trouble in only one. We do have a 100 H.P. motor that we have a compensator on now, and sometimes it will not start. All we have to do is to have several men get together and pull that over a

(Continued on Page 8)

Piedmont Division S. T. A. Discusses Carding and Spinning

(Continued from last week)

Mr. McFalls: How does the breaking strength compare?

Mr. Dilling: We have not made any tests on the break. We have not had it in very long and have not gotten to that.

Mr. McFalls: Do you find that the atmospheric condition affects cork?

Mr. Dilling: Cork standing over the week-ends will be fluted, but that comes out soon. The same is true of the other, but that flute will come out in a short period of time. But a cool atmospheric condition, a cool morning, will affect this synthetic roll much more than it does cork. So I think unless they get that condition improved we shall not be able to run them successfully during the winter season. It will probably be much better in the summer time. Maybe we shall try to keep our mill warm over the week-ends; maybe we shall not let it go down below a certain point. But we set our equipment to 60 or 65 degrees, and our experience shows even that temperature affects it.

Mr. Pegram: We have been experimenting with three different manufacturers making synthetic rolls since March, and we have not found any of them satisfactory yet. The one Mr. Dilling spoke of as the light-colored roll seems to be an improvement over anything we have had, but even that is not what we call satisfactory.

Mr. Knight: I have had something like two or three years' experience with cork and synthetic rolls. My experience has been that the cork roll, after it has run a little while, will form little holes all along in the cork, and that will take the waste up, and that waste will get in your yarn. It will go in your yarn from time to time. Then on Monday mornings, after you leave your frames standing, if you do not unweight those rolls they will be fluted, and it takes me two or three hours every Monday morning to get those rolls unfluted. The same thing is true of the dark synthetic rolls. They have a tendency to eyebrok like a calfskin roll. There will form on the top clearer an eyebrow, and if it gets too large it will get in your work. The light synthetic rolls we run sometimes, and they give fair service. We do not have to unweight them over the week-ends.

Chairman Edwards: I should like to ask Mr. Dilling a few questions. Do you know if your total short fly at the spinning, including the droppings on the roller beam and the amount of short fly taken up by the under clearer and that taken off by the top clearer, was as indicated by your top clearer? In other words, you have four times as much on the top clearer with one as with the other. But was there as much dropping down below? Did you check that?

Mr. Dilling: I should like to ask Mr. Lay, my spinner, to help me with that. Mr. Lay, you found more on the under clearer with the cork?

G. A. Lay, Foreman Suinning, A. M. Smyre Mfg. Co. No. 2, Gastonia, N. C.: Yes, sir. The guides from the cork roll were somewhat dirtier than with the dark roll.

Chairman Edwards: Was that which you took off the top clearer such waste as you would not want to go into your yarn or such as would drop off? Was it such as would be lost in later processes?

Mr. Dilling: I did think it would be lost in later processes, but it all appeared to be short fiber.

Mr. Edwards: Not such as you would care to have go in your work?

Mr. Dilling: No, sir.

S. R. Powers, Supt., Jackson Mills No. 3, High Shoals, N. C.: I have 80,000 spindles on cork. I had cork on when we were using the emery cloth for buffing. Later the wheel came out with grit for buffing rolls. I found I was having so much trouble that I put all leather front rolls in, and at the present time I am all on leather. We have experimented with the synthetic roll and also the synthetic roll with cork in it but have not gone far enough to tell much about it. While I was on cork it took me two or three hours on Monday mornings before we could do anything much in the spinning room. Possibly that was due to the temperature, and I think it was due to not being able to buff our roll where it would be level at each end. It increased our cost a little to go back on leather.

Chairman Edwards: Leaving the synthetic roll covering for the present and going to leather, there are almost as many different kinds and textures of leather as there are sheep in Australia and calves in Texas. It is assumed, of course, that before adopting the leather roll you have run tests on the different textures and on the finish and have established your standard there.

I got in trouble awhile ago with this eyebrow Mr. Dilling spoke of. I stuck to sheepskin for a good many years in spite of pressure brought to bear on me to adopt calfskin. I finally did, after experimenting with everything, adopt a certain trade brand of calfskin which we found justified the extra expense by giving us better running work and so on. We got about 30,000 spindles in that mill on this particular brand of calfskin and were well pleased with it. About that time we bought about 38,000 additional spindles of used spinning and had the rolls sent down ahead in order to have them covered with this brand of calfskin we had adopted. When we got that mill started up we could not run the darned things. They had revolving top clearers. We got the manufacturer's man down there, and we had quite a squabble over it, and it was six months before they would admit that they had changed the tannage on my particular brand of leather to meet the complaints some of you fellows had made about eyebrows. It might have helped you fellows, but it put me in the hole. Those fellows had 38,000 spindles to make good, which they did, and we are all good friends now. I like to try things out before I get them. I don't mind trying out two or three frames, but when you get a whole mill wrong it is a serious matter.

Mr. Dilling: Of course, the salesman's job is to sell; Mr. Lindsay will agree with me on that. But we have to watch those things, because we have to make our work run.

Mr. Lindsay: We have to sell, Mr. Dilling, for other-

(Continued on Page 10)

Carolina Yarn Association Holds Annual Golf Tournament

Favored by Indian summer temperature and a cloudless sky, the eighth annual golf tournament of the Carolina Yarn Association, played over two of the beautiful courses at Pinehurst, N. C., October 29th and 30th, was pronounced one of the most successful and enjoyable in the history of these events.

In addition to the two-day golf tournament, which was played on No. 2 and No. 3 courses, the program of entertainment included a skeet shoot, a floor show Friday night, and the annual banquet and a floor show Saturday night. The banquet was held in the spacious dining room of the Carolina Hotel. During the meal, forty handsome prizees were awarded winners in the golf and skeet tournaments. In keeping with the happy custom of this association, there were no set speeches, but several of the guests were called upon by President N. P. Murphy for brief talks. Among those responding with an appropriate word or humorous story were P. W. Eshelman, president, and Taylor R. Durham, executive secretary of the Southern Hosiery Manufacturers' Association; Earl Constantine, managing director of the National Association, and H. W. Anderson, president of Fidelity Machine Company.

Sam Diggle Explains How

Left to Right—Nettleton P. Murphy, Association President, James McDowell, Treasurer, Sam Diggle, Vice-President.

Members and guests warmly praised the splendid manner in which details of the two-day affair were handled. Committee chairmen were: H. M. Bailey, Jr., invitations; Joe H. Mason, skeet; C. W. Causey, Jr., prizes; S. L. Diggle, golf; Joe R. Morton, entertainment. Officers of the Association are: N. P. Murphy, president; S. L. Diggle, vice-president; James McDowell, treasurer; J. P. Rickman, secretary.

Large Attendance

Registrations totalled nearly 300, and approximately half this number entered the golf tournament. There were actually 126 scores posted, which indicates surprisinly few cards were torn up considering the difficulties encountered by the average golfer on the lengthy No. 2 championship course.

Low gross honors went to Sam L. Diggle, of Charlotte, who shot No. 2 course in 76 and set a convention single round record of 67 on No. 3 for a total score of 143, which was 11 strokes better than that of W. F. Spaulding, of Philadelphia, the runner-up. Ernest Kiesewetter, of Asheboro, N. C., won low net with a score of 127.

M. H. Horchler, of Bronxville, N. Y., took an astounding total of 269 strokes to go the 36 holes, and needless to say, won high score prize in a walk—in fact, quite a walk.

A complete list of the winners in both the golf tournament and skeet shoot follows:

Winners in Golf

Low net for 36 holes, Ernest Kiesewetter. Runner-up, Fred Lemmond. Other net score winners for 36 holes, in the order named, were: W. G. Avery, Dr. Hugo Hoffman, Ira Schey, F. B. Smith, F. H. Redding, R. V. Reece, E. E. Chapman, William Nebel, W. H. Hartman, W. L. Coggins, C. W. Causey, Jr., E. A. Werner, F. K. Frierson, Jr., J. T. McCrary, N. J. Ayers, B. R. Hunter, Norman Griffith, F. M. Duncan, T. C. Welling, H. C. Patterson, R. H. Moore, R. A. Weaver, J. O. Foil, Brown Mahon, Gordon Hope, A. L. Lewis, Geo. M. Stevens, Penn Wilson, Howard Cannon, A. F. Zens, Paul Zens.

High net for 36 holes, H. M. Horchler; high net on No. 2 course, H. W. Anderson; high net on No. 3, J. G. Dolson.

Low gross for 36 holes, Sam L. Diggle; runner-up, W. F. Spaulding. Low gross, No. 2, R. V. Salambier; second, George Sharpe. Low net, No. 2, W. F. Bigelow; second, J. E. Baker. Low gross, No. 3, I. E. Pennington; second, W .A. Underwood. Low net, No. 3, J. E. McDougall; second, E. E. Connor.

Winners in the Skeet Shoot

Class "A"—high score, Col. W. B. Thomas; second, Joe Mason and L. M. Graves (tied). Class "B"—high

At the Speakers' Table

Left to Right—Joe Morton, C. W. Causey, Jr., Nettleton P. Murphy, President, Sam Diggle, Vice-President, J. P. Rickman, Secretary, Taylor R. Durham, Earl Constantine, James McDowell, Treasurer, H. M. Bailey, Jr.

score, H. R. Turner. Class "C"—high score, W. E. Merritt, Jr., H. L. Merritt, L. J. Weil (tied). Class "D"—high score, John Shoffner. Class "E"—high score, T. H. Reading. Class "F"—high score, Dick Smith.

Member Firms

Member firms of the Association are: Aberfoyle Mfg. Co., American Bemberg Corp., American Enka Corp., American Viscose Corp., American Yarn & Processing Co., Atwood Machinery Co., C. A. Auffmordt Co., Barnhardt Bros., Carolina Dyeing & Winding Co., Cannon Mills, Celanese Corp., Cetwick Silk Mills, Cosby & Thomas, Dixie Mercerizing Co., Dixie Throwing Co., Duplan Silk Corp., E. I. DuPont de Nemours & Co., Fidelity Machine Co., Filatex Corp., Hampton Co., Oscar Heineman Corp., Hemphill Co., E. C. Holt & Co., Ideal Mercerizing Co., Industrial Dyeing Co., Industrial Rayon Corp., Johnston Mills Co., Kahn & Feldman, Kaumagraph Co., R. K. Laros Co., John P. Maguire & Co., North American Rayon Corp., Charles B. Paulus, Paramount Textiles, Salembier & Villate, Inc., Scott & Williams, Sellers Mfg. Co., Smith-Drum & Co., Southern Mercerizing Co., Standard-Coosa-Thatcher Co., A. M. Tenney Associates, Textile Banking Co., Textile, Inc., Textile Machine Works, Torrington Needle Works, Tubize Chatillon Corp., U. S. Testing Co., Waddil Ptg. & Lithographing Co., D. F. Wallace, William Whitman Co.

A Hot Foursome

Left to Right—J. B. Frierson, Jr., H. W. Nolde, Earl Constantine, Fred Lemmond.

Attending the Meeting

Anderson, H. W., Fidelity Machine Co.; Anderson, R. C., Carolina Dyeing & Winding Co.; Asbury, J. H., Jr., Margate Hos. Mills; Asheton, Tom, Dixie Throwing Co.; Avery, M. G., Phoenix Mills, Inc.; Ayers, N. M., Triangle Hos. Co.

Bailey, H. M., Jr., No. American Rayon Corp.; Ball, David R. N., Jac Feinberg Hos. Mills; Ballentine, Joe, Smith, Drum & Co.; Bane, T. P., Knit Products Co.; Barnhardt, W. H., Barnhardt Bros.; Barton, J. C., Viscose Co.; Batchelder, W. C., National Credit Office; Benfield, J. V., Waldensian Hos. Mil's; Benson, W. D., Viscose Co.; Best, E. W., Jr., Celanese Corp.; Bigelow, W. F., W. F. Grant Co.; Black, Sam, Black Hos. Co.; Blake, H. D., Torrington Co.; Bogue, Frank T., National Credit Office; Booch, Louis; Bossong, Charles G., Bossong Hos. Mills; Bothwell, R. L., Elliott Knitting Mills; Boys, Geo. W., and Robert W., Green River Mills, Inc.; Brown, P. L., DuPont Rayon; Brown, Walter C., Aberfoyle Mfg. Co.; Buck, W. T., Penn Coral Hos. Mills; Burtis, S. T., R. K. Laros Silk Co.; Burton, S. W., Maurice Mills; Burton, C. G., Lynchburg Hos. Mills.

On the First Tee, No. 3 Course

Driving—W. F. Spaulding, runner-up to Sam Diggle. Others in the picture are: Robert Hope, E. E. Connor, Harry Dalton, Brown Mahon, John Sherrill, R. V. Reece.

Cameron, R. B., Chipman-LaCrosse Hos. Mills Co.; Carpenter, L. M., Kinston Textile Mill; Cannon, H., Duplan Silk Corp.; Carvin, Charles W., Industrial Rayon Corp.; Causey, C. W., Jr., Alamance Yarn Co.; Chapman, E. E., Tower Hos. Mills; Cheatham, Walter C., E. B. Holt & Co.; Coggins, W. L., Paramount Textile; Coker, Frank H., DuPont Rayon Co.; Constantine, Earl National Assn. of Hos. Mfrs.; Connor, E. E., American Viscose Corp.; Conway, C. B., Danville Knitting Mills; Cook, Jas. J., DuPont Rayon Co.; Cordin, E. A., Fidelity Machine Co.; Cosby, H. T., Cosby & Thomas; Crenshaw, W. H., Aberfoyle Mfg. Co.; Curler, W. H., Amazon Cotton Mills.

Dale, E. H., Aberfoyle Mfg. Co.; Day, Henry F., Waddill Lithograph Co.; Degener, John F., 3rd, C. A. Auffnordt & Co.; Diggle, S. L., Dixie Mercerizing Co.; Dolson, J. I., Salembier & Villate, Inc.; Doyle, W. F., S. D. Arrowood; Duncan, Fred M., Golden Belt Mfg. Co.; Durham, Taylor R., Secy., Sou. Hosiery Mfrs. Assn.

Ehrhart, C. W.; Eichman, Louis, Angle Silk Mills; Eiser, Carl H., Hosiery & Underwear Review; Elder, W. R.; English, M. C., Ragan Knitting Mills; Eshelman, P. W., Wilkes Hos. Mills Co.; Eshelman, William L., Industrial Hos. Mills.

Faison, Ralph R., American Enka Corp.; Faucette, Beale J., Scott & Williams; Foil, M. B., Cannon Mills; Foil, Joe O., Industrial Dyeing Corp.; Fisher, Donald; Frank, G. N., Kahn & Feldman, Inc.; Freese, C. S., Hatch F. F. Hos. Co.; Friedlander, G. F., Duplan Silk Corp.; Frierson, J. B., Jr., Dixie Mercerizing Co.

Gaither, J. R., Ridgeview Hos. Mills; Gaither, Wm., Ridgeview Hos. Mills; Garrett, G. Dewey, Sou. Mercerizing Co.; Garrett, J. V., Adams-Millis Corp.; Gerhardt, Earl, Lynchburg, Va.; Gillie, S. J.; Ginter, Karl, Industrial Dyeing Corp; Goetsche, Geo. W.; Graves, Geo. C., Jr., Cetwick Silk Mills; Graves, L. M., Phoenix Mills, Inc.; Greer, Walter E., Jr., Judson Mill; Gregory, E. J., American Enka Corp.; Grey, H. M., Grey Hos. Mills; Griffith, N. S., Kaumagraph Co.; Griffin, W. W., Sou. Franklin Process Co.; Grill, Henry, Waldensian Hos. Mills; Grill, P. S., Waldensian

Group of Skeet Shooters

Joe Mason, Chairman of the Shoot, is at the extreme left. Others are: Edwin Hutchison, W. E. Merritt, Jr., June Gaither, R. J. Mebane, Frank Shannonhouse, Jr., Jack Thomas, Ralph Payson, Dick Smith, Bill Sellers, H. O. Shuptrine, Martin Foil, Everett Jordan, W. C. Ward.

Hos. Mills; Grobart, Meyer, Dixie Throwing Co.; Grosse, Wm. M., Dixie Throwing Co.; Groves, B. G.; Groves, J. A., Wiscassett Mills Co.; Guiggan, L. P.; Gutekunst, R. M., Hellwig Silk Dyeing Co.

Haefela, A. T., Hanes Hos. Co.; Hall, F. P., Jr., Hatch F. F. Hos. Co.; Hall, T. H., Jr., Elliott Ktg. Mills; Hallenbeck, F. H., Scott & Williams; Hamaji, S. T., Dixie Throwing Co.; Handy, Truman P., Celanese Corp.; Hardeman, A. A.; Hardin, H. P., Triangle Hos. Co.; Harding, C. C., Dixie Throwing Co.; Harper, W., Virginia-Maid Hos. Mills; Harris, C. D.; Hartman, W. A., P. T. Snuthbert & Co.; Haynesworth, H. P., Burlington Mills, Heinl, R. E., Meinhard, Greef & Co.; Geo. W. Henderson, Commercial Factors Corp.; Hofman, L. A., American Bemberg Corp.; Holbrook, E. J., American Yarn & Processing Co.; Hope, G. K., Tenn. Eastman Corp.; Horchler, Martin H., Wm. Whitman Co., Inc.; Howerton, R. D., Calco Chemical Co.; Huffman, R. O., Morganton F. F. Hos. Mills; Hunt, Stanley B., Textile Economic Bureau; Hunter, E. M., Jr., Durham Hosiery Mills; Hunter, B. R., Black Mtn. Hos. Mills, Inc.; Hutchens, H. M., Wilkes Hos. Mills; Hutchison, Edwin, American Yarn & Processing Co.

Inge, John, A. M. Tenney Associates; Isom, W. Floyd, Barnhardt Bros.

Jackson, W. S., Industrial Rayon Corp.; Jacoba, J. L., Waldensian Hos. Mills; Jacob, B. H., Marvlo Mills, Inc.; James, Edwin F., Filatex Corp.; Jennings, T. E., Maurice Mills; Johnson, Thos. H.; Jones, Ernest, Ingram Mfg. Co.; Jordan, Everet, Sellers Mfg. Co.; Josephson, Max, Jac Feinberg Hos. Mills.

Keller, C. Courtney, Pilot F. F. Mills; Kelly, Joseph P., May Hos. Mills; Kelly, H. K., Viscose Co.; Ketchum, H. B., Filatex Corp.; Kiesewetter, Ernest, Bossong Hos. Mills; Koch, Charles, Kops, A. M., Dixie Throwing Co.; Kroener, Paul, Textile Machine Works.

Lankin, A. M., Jr., Diamond F. F. Hos. Co.; Laughlin, K. C., Celanese Corp.; Lavitt, Louis, Louis Lavitt Co.; Lemmond, Fred, Dixie Mercerizing Co.; Levine, Ben Alva, Benal Hos. Co., Inc.; Lewis, A. L., Atwood Machine Co.; Lewis, Geo., Adams-Millis Corp.; Lewis, Nathan, Kahn & Feldman; Lindsay, J. W., Guilford Hos. Mills; Lineberger, A. P., Jr., National Weaving Co.; Long, O. F., DuPont Rayon Co.; Long, D. A., Jr., Amazon Cotton Mills; Lunday, R. F., DuPont Rayon Co.

MacDougalls, J. E., Smith, Drum & Co.; McCrary, J. F., Acme Hos. Mills; McDowell, James, Hemphill Co.; McKinney, T. H., American Yarn & Processing Co.; McLaughlin, T. C., Wilkes Hos. Mills Co.; Mahon, Brown, Dunean Mills; Mance, J. D., Han. Assoc. Mills; Mason, J. H., Industrial Rayon Corp.; Mauldin, Earl, Textile World; Maultsby, Ralph C., Textile World; Maynard, R. A., Tower Hos. Mills; Mebane, R. J., American Enka Corp.; Meny, W. H., May Hos. Mills; Merrill, Kenneth N., Wm. Whitman Co.; Merritt, Hugh L., Renfro Hos. Mills; Merritt, W. E., Jr., Renfro Hos. Mills; Moore, A. D., Carolina Knitting Co. More, R. H.; Morton, Joseph R., Textile Oil Products Co.; Mullinger, J., E. C. Holt & Co.; Murphy, N. P., Oscar Heineman Corp.

Nary, J. A.; Nebel, William, Nebel Knitting Co.; Nicholas, T. S., Greenville, S. C.; Northrup, J. S., Crawford McCanby; Nolde, Hans W., Nolde & Horst Co.

Oresman, A. T., Aronson & Oresman.

Parker, L. C., Adams-Millis Corp.; Paulus, C. B., Laconia Co. Pell, J. D., Angle Silk Mill; Pennington, I. E., Penn. Hos. Mills; Pfeiffer, Albert J., Concordia Gallia Corp.; Phetteplace, B. S., Sou. Franklin Process Co.; Pierce, L. H., Cetwick Silk Mills, Inc.; Pierson, M. E., Hudson Silk Hos. Co.; Pons, Ben, Waldensian Hos. Mills; Pons, John A., Garrou Knitting Mills Co.; Porges, Geo. M., Kaumagraph Co.; Price, Harry, Celanese Corp.

Quigley, Martin.

Randall, Norman, Columbia Narrow Fabric Co.; Rapp, R. C. Amazon Cotton Mills; Redding, T. H.; Redding, E. F., American Yarn & Processing Co.; Reece, Raleigh, American Bemberg Corp.; Reid, C. K., American Bemberg Corp.; Rice, R., Virginia-Maid Hos. Mills; Rickman, J. P., Standard-Coosa-Thatcher Co.; Robbins, Karl, Colonial Mills, Inc.; Robinson, C. W., Elizabeth Ci. Hos. Mills; Rogers, A. P., Virginia-Maid Hos. Mills; Rooke, W. J Cotton; Rose, H. W., Viscose Co.; Ross, L. J., Torrington Co.; Rounds, Geo. I., Industrial Rayon Corp.; Rowe, Fred, Torrington Co.; Rutherfordton, J. K., Diamond Alkali Co.

Sails, F., Atwood Machine Co.; Salembier, R. J., Salembier & Villate, Inc.; Sanders, W. M., Full Knit Hos. Mills; Saunders, Mack, Elmore Corp.; Schelle, Hans, Lyerly F. F. Mills; Schey, I. M., Pilot F. F. Mills; Schlie, S. Werner, American Bemberg Corp.; Schautz, A. G., Grove Silk Co.; Schuettler, K. F., American Bemberg Corp.; Scull, Frank, Tubize Chatillon; Seifart, F. Hudson Silk Hos. Co.; Sellers, M. M., Sellers Hos. Mills; Serra, J. F., Celanese Corp.; Shannonhouse, F. M., Jr., Sellers Mfg. Co. Sharpe, Geo. G., Pickett Hos. Mills; Sherrill, J. R., American Bemberg Corp.; Shoemaker, E. A., Textile Machine Works; Shuford, A. L., Jr., Conover Knitting Co.; Shuford, W. H., Shuford Hos. Mills; Shuptrine, H. O., Celanese Corp.; Slane, W. H., Slane Hos. Mills; Smith, Herman, Amos Hos. Mills; Smith, Junius M., Southern Knitter; Smith, R. P., Cotton; Smith, W. D., New Process Rayon Co.; Smith, W. S.; Spalding, W. F., American Enka Corp.; Stande, G. G., Penn Coral Hos. Mills; Stevens, Geo. M., Textile Banking Co.; Stickley, John Leon, Wm. Whitman Co.; Stokes, Henry, Celanese Corp.; Strickler, A. B., Greensboro F. F. Hos. Mills; Sylvester, Wm., Concord, N. C.

Tanner, Guy C., Friedberger-Aaron Co.; Taylor, H.; Thomas, Geo., Cosby & Thomas; Thomas, Jack, Thomas Mills; Thomas, W. B., Thomas Mills; Thomas, William; Thompson, P. H., Textiles, Inc.; Toy, Walter, Scott & Williams; Tucker, L. D., May Hos. Mills; Turner, Harold R., Dunean Mill.

Urmston, Thomas H., DuPont Rayon Co.; Underwood, R. H.; Carolina Dyeing & Winding Co.; Underwood, W. A., Sapona Silk Mills.

Van Vliet, S., Colonial Mills; Wallace, D. F.; Wallner, Thos. J., Virginia-Maid Hos. Mills; Wallner, W., Virginia-Moid Hos. Mills; Walton, H. L., Walton Knitting Mills; Walton, E. W., Walton Knitting Mills; Ward, W. C., Sou. Mercerizing Co.; Weaver, R. W., Textile Machine Works; Weil, Leon J., Kahn & Feldman; Welling, Truman, DuPont Rayon Co.; Werner, A. C., Viscose Co.; Werner, E. A.; Whisnant, C. D., Whisnant Hos. Mills; William D. S.; Williamson, MacLean, Viscose Corp.; William, Geo. W., Jr., Waldensian Hos. Mills; Wilson, P., R. K. Laros Silk Co.; Winhard, W. C.; Woodbury, R. W.; Work, A. H.

Young, Gordon C., Burlington Mills.

Zens, Albert, New Process Rayon Co.; Zens, Paul, New Process Rayon Co.

American Viscose Corp. Opens New Plant For Production of Fibro

American Viscose Corporation, the world's largest producer of rayon, announces the completion of the first plant ever to be constructed in the United States for the exclusive production of rayon staple fiber.

The plant, which is located at Nitro, W. Va., is of the most modern construction and is entirely separate from the company's rayon pulp plant located in the same community. All machinery in this new nitro plant has been especially built and is different from the type of machinery required for the production of filament rayon yarn.

Rayon staple fiber is in no sense of the word a by-product of the rayon industry, but is a new development different from filament rayon.

The annual capacity of the new plant is given as 20,000,000 pounds. This will give American Viscose Corporation—with its production at Parkersburg of 5,000,000 pounds of staple fiber annually—a total annual capacity of 25,000,000 pounds of fibro or rayon staple fiber.

The new plant gives the American Viscose Corporation complete facilities for the production of all sizes, lengths, lustres and types of fibro, which goes into crown spun rayon as developed with cotton, wool, worsted, silk and linen spinning systems.

This new plant at Nitro is the culmination of the company's experiments conducted at Parkersburg in the production of fibro and also of the experiments and experience of Courtaulds, Lt., who have been producing rayon staple fiber since 1918. The Nitro plant has adequate facilities for the research and experiments necessary for the development of new types of rayon staple fiber, the use of which is increasingly broader in its scope.

Tax Reform Or What

(*Continued from Page 4*)

pronouncement from the throne a public question of great importance looms up to excite the public and obscure the embarrassing event. That's the true reason for the inexcusable tax investigation. It is said that in order to make us forget Black's history we were treated to a war scare.

No wonder we have a messy tax law. And there is little reason to expect a better one if the only critics of the present law are the few who pay.

Taxpayers in the United States are a dumb lot. They forget that taxation without representation is tyranny or if they remember it they do not have the same courage which our forefathers had. Or, it may be that they have representation. They paid most of the campaign expenses of the party in power; they have the Chamber of Commerce of the United States representing all business; the American Bar Association representing all lawyers, the American Institute of Accountants representing all accountants. These organizations time and time and time again have pointed out the gross inequalities of the present law, but each representation merely produces more grotesque inequalities.

Maybe we ought to admit in the first place that no one in Congress pays the slightest attention to business men, lawyers and accountants.

Maybe taxpayers had better change their representatives. Maybe the campaign contributors should ask for fair and decent treatment from Congressmen before election instead of making their wholly futile requests afterwards. Big shot tax-paying business men condemn racketeering and at the same time pay hundreds of thousands of dollars for advertising space in political programs and souvenir autographed books and what do they get for it. Less than the small shot business man gets for the hundred dollars he pays to keep his racketeer from handing him a stink bomb.

I suggest a change. If the taxpayers have been treated like children why don't they realize that to be treated like grown-ups they had better approach Congress with something stronger than resolutions and arguments.

Congressmen understand only one language and if you don't talk that language you might as well save your breath and your money.

Their language is votes and more votes. As far as I know the 2,000,000 taxpayers fail to realize that we have about 50,000,000 voters. How can the taxpayers interest enough votes to get a real hearing in Washington. Why not tackle the labor vote? Labor votes in million lots. Labor now suffers and will suffer more from burdensome taxes and unbalanced budgets.

The idea is borne out by the statistics which show that the burden on the gainful worker is now more than three times as heavy as it was before the war. According to a pamphlet published by the National Association of Manufacturers, the total cost of government per gainful worker was $96 in 1915 and increased to $316 in 1936. The cost of government per worker increased that much in spite of the fact that the number of persons gainfully occupied in the United States is now about 13,000,000 higher than it was in 1915.

(*Continued on Page 26*)

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Master Mechanics Discuss Electrical Problems

(*Continued from Page 6*)

little bit, and it will start. If any of you have external-resistance motors and put a compensator on them you are likely to have that trouble.

J. J. Groves, Master Mechanic, Canton Cotton Mills, Canton, Ga.: I had some 550 H.P. motors of that type. We had one in which there was a dead spot, and after I welded the rotor we never had that trouble any more. I had it rewound and cut the ends off and bolted the bars together and have never had that trouble any more.

Mr. Kincaid: Most of us blow our motors with a high pressure through a little, tiny orifice—say, a 5/32" orifice. I often wonder if, with motors 15 or 20 years old, we do not blow off some of the insulation; and I wonder if we are wrong in cleaning motors with high pressure and a little tiny orifice. I am wondering if it would not be better if we had little portable blowers, along the line some of the leading motor manufacturers are working on just now, and if high volume and low pressure would not be better for cleaning the motors. I should like Mr. Thompson to explain, if he will, what he is using—whether it is a portable blower, and also if he is having any trouble, or if it cleans as well with high volume as the old way. That is interesting to me; it may not be to the group as a whole, but I am very much interested in that phase of the question.

Mr. Thompson: My experience, Mr. Chairman, in blowing motors with high pressure is that, instead of cleaning out the little particles of waste, etc., you drive them up in there. It gets in among the laminae and after awhile the insulation begins to go.

Question: What do you consider high pressure?

Mr. Thompson: Why I would say 80 pounds; I would call that high pressure.

Mr. Royal: What pressure do you use now?

Mr. Thompson: About 2 pounds.

Mr. Royal: What is the size of the orifice?

Mr. Thompson: About a 1½" orifice.

Chairman: If you were to use just a little, small blower, do you feel that that gives you enough pressure to clean those self-cleaning motors?

Mr. Thompson: No. You have to have a pretty good sized blower. There is one made that has a 1½ H.P. motor. I have a particular one in mind that is mighty good.

Chairman: Are there any more questions on this?

I want to ask Mr. Iler, in changing your squirrel-cage motor over and taking out the resistance spools and putting a compensator on it, did you weld the end bars up on that motor? Wouldn't that affect your starting torque, or would it?

Mr. Iler: Mr. Hatley, all we did was to take the rotor out of the motor and bolted those bars with straps; in other words, shortened those. Mr. Vaughan here, of the Southern Electric Service Company, can probably answer

(*Continued on Page 12*)

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In addition to its own full line of Textile Specialties, Cyanamid also continues the sale of those of the former Chas. H. Stone, Inc., and H. A. Metz & Co., Inc., including the well known "Victoria" line of oils and softeners.

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Personal News

T. B. Hayward, representative of Swift & Co. Wool Department, of Philadelphia, recently made a talk to the Textile seniors of North Carolina State College.

Eugene LeGrand, son of R. T. LeGrand, secretary and treasurer of Shelby (N. C.) Cotton Mills, has been appointed as a page of the U. S. House of Representatives, Washington, D. C.

Mr. and Mrs. H. F. Harrill, of 19 Arlington street, Asheville, N. C., have moved to Spartanburg, S. C., for the winter. Mr. Harrill is traveling salesman for the Andrews Company, of Spartanburg.

Hollis Price, employed for a number of years with the Bibb Manufacturing Company, has been promoted to the position of shift foreman of the spinning room at the Porterdale, Ga., plant of the Bibb.

Thomas J. Wallner, president of Virginia Maid Hosiery Mills, Pulaski, Va., was elected to succeed himself as president of the Virginia manufacturers' Association at the final session of its 16th annual meeting in Richmond.

R. C. Thatcher, president of the Standard-Coosa-Thatcher Company, and J. Courtnay Twinam have been made vice-presidents of the industrial division for the community chest campaign.

R. A. Willis, executive vice-president and treasurer of the Manette Mills, has presented the Erskine College Athletic Association, at Due West, S. C., with 25 handsome blankets as a personal gift. The blankets are maroon in color and bear a large letter "E" worked in gold.

Matt Wiltshire has resigned as State service supervisor of the Home Owners' Loan Corporation to become president of the Southern Fibre Corporation, which was recently granted a charter in Virginia to process wool, rayon and other fabrics.

Ernest Walker, of the Calco Chemical Company, exhibited a sound film depicting the manufacture of dyestuffs made by that company and the operation of various dyeing machines and laboratory methods, to the Textile students at the North Carolina State College, on a recent visit to the Textile School.

CLINTON STARCHES
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CLINTON, IOWA
QUALITY SERVICE

Miss Margaret Eleanor Sanders, of Concord, N. C., and Jack Bernard Day, formerly of Cowpens, S. C., now with the Cannon Mills Company, were married in a church wedding recently. Mr. Day was graduated from Clemson College at Clemson, S. C., in the textile school. The bride was graduated from Converse College at Spartanburg, S. C., in June.

Southern Textile Men Plan European Good Will Tour

Charlotte, N. C.—A goodwill tour of Southern textile manufacturers to Germany and other European countries is being organized for next spring by E. W. K. Schwarz, of New York.

The trip is arranged to return visits by German industrialists to this section in recent years. Mr. Schwarz has been in charge of the several tours made in this country by the Germans. Several Charlotte manufacturers are making plans to take the trip. The number of persons going will probably be limited to 50.

Piedmont Division S. T. A. Discusses Carding and Spinning

(*Continued from Page 6-A*)

wise we would not have jobs very long. But the opinion seems to be that anything other than sheepskin is better on long draft.

Chairman Edwards: I had a lot of dirty cotton one time, and it got to lapping up terribly. On examining the rolls we found little black specks on them. We traced that back to little hard motes—things I had never found before. Those things would actually stick in the cork, with a little end protruding, and then the fibers would lap around there. I would have condemned the cork rolls if we had not found that.

Another thing about overhead cleaners; after putting in overhead cleaners, with long draft especially, your rolls will get you in a lot of trouble if you do not have your baffle set set right and your air current properly distributed.

Long Draft On Old Spinning Frames

We will go on to the next question: "*Is it profitable to install long draft on old spinning frames?*" What do you call old spinning frames, to start with? Shall we say 1912? Will that be all right?

Mr. Powee: Any spinning frame that is in place that does not have long draft on it.

Mr. Edwards: I would say obsolete frames. We are just changing now some 1912 3.25 gauge and think it is very worth while. Has anybody had any experience with that? Do you regret having changed some old frames, and if so, why?

Mr. Bowen: We have changed just a few 39" and 36" frames and get just as good work on them as on any others.

Chairman Edwards: On some of them you don't retain anything much except the skeleton and the ring rail, anyhow. You put your frame in good condition, of course.

(Thereupon the meeting adjourned at 12:05 o'clock p. m.)

Howard Coffin Shot To Death

Sea Island, Ga.—Howard Earle Coffin, chairman of the Board of Directors of Southeastern Cottons, Inc., was found shot to death in a bedroom of his winter home here on November 21st.

J. H. Compton, general manager of the Sea Island Company of which Coffin was board chairman, said he found the 64-year-old industrialist dead on the floor of his bedroom about 10 o'clock Sunday morning. A single bullet had pierced Coffin's head, and his hunting rifle was found beside him.

Compton said he went to Coffin's home to discuss with him a hunting trip the two had planned. Told by servants that Coffin had just finished a hearty breakfast in his room, Compton went up and discovered the tragedy.

Born in Milton, Ohio, September 6, 1873, Coffin was educated at the University of Michigan and entered the automobile field soon after leaving school. Later he was to achieve note not only as a pioneering automotive engineer and executive but in wartime service to the nation.

From 1896 to 1900 he was in the Federal Civil Service but in the latter year entered the infant automobile industry. Joining the Olds Motor Company of Lansing, Mich., he became chief of its experimental department in 1902 and chief engineer in 1905.

The E. R. Thomas Detroit Company claimed his services the following year as vice-president and consulting engineer and in 1908 he took a similar post with the Detroit Chalmers Company.

In 1910 he went with the Hudson Motor Company and held the position of vice-president and consulting engineer until 1930. From 1925 to 1928 he also was president of National 9ir Transport, Inc., and from 1928 to 1930 was chairman of its board.

Soon after leaving the automotive field, he became chairman of the board of Southeastern Cottons, Inc., and held that place at the time of his death.

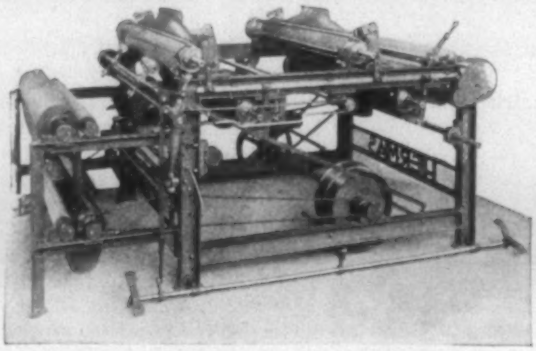
Coffin was president of the Society of Automotive Engineers in 1910 and in 1923 headed the National Aeronautical Association. He also was a member of the American Society of Mechanical Engineers, the Detroit Engineering Society and several social organizations.

Coffin married Miss Matilda V. Allen of Battle Creek, Mich., in 1907. She died in 1932 and Coffin married Miss Baker last June in New York. Although she had adopted the name of Miss Baker, she was the former wife of William Oates of Charlotte, N. C., and had been married a second time before wedding Mr. Coffin. The present Mrs. Coffin was born in Brunswick, Ga., later living in Jacksonville, Fla., Charlotte, N. C., Birmingham, Ala., New York and Europe, where she served as correspondent for a news syndicate.

Several years ago Coffin became interested in Georgia's "Golden Isles" and was a leading figure in the development of this resort area. He formerly owned an extensive estate on nearby Sapeloe Island. There he entertained such notables as President and Mrs. Calvin Coolidge and other leaders in the political and industrial world.

Although he disposed of his Sapeloe estate a few years ago, Coffin maintained his home near here on St. Simon's Island and spent much of his time here.

SHEARED FABRICS ALWAYS IN DEMAND



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Master Mechanics Discuss Electrical Problems

(Continued from Page 8)

that question better than I can. We ended our troubles in doing that.

Chairman Hatley: Mr. Vaughan, we shall be glad to hear from you.

R. L. Vaughan, Southern Electric Service Co., Greenville: If you will take the rotor out and get between to the bars and clean that and then put a bronze banding wire (say about No. 10) right on, bare to the copper seat and then solder it—of course, put clips in there and clip the bands together, probably about 1" bands or something like that, and then drop down to the slots and put a second band on there, and then short the leads out, as Mr. Iler says, you will have a motor that will work very satisfactorily. Then, another way, you can take all the clips off, take all these bars off, clean all the solder off, then get a copper band about the width of the clip that is on it (of half the width, and put two around), put a clamp or something on outside to pull the bars in place, and weld it—weld each bar to the strap that is in there. That will make a real job.

There is a phosphorus copper which melts lower than phosphorus bronze, which will do a good welding job. In other words, it acts more like solder.

Mr. Iler: Mr. Chairman, it might not be exactly in order for me to mention the cost of burn-outs, but I happened to think of it, and I was told that deteriorated insulation, from oil, is responsible for them more than anything else. Is that right, Mr. Vanghan?

Mr. Vaughan: No, sir. Our records show that single phase does more to cause it than anything else. That went up to 75 per cent; other things caused the rest. Of course, we do not have as much single phase as we did have. I have been keeping records for 25 years, and that is what our records show.

Chairman Hatley: What causes most of this single phase?

Mr. Vaughan: Blown switches and poor contacts allowing your contacts to wear out.

Chairman: I wonder what part of it you can lay on the fuse?

Mr. Vaughan: I could not check on that, because my part is in the motor.

Chairman Hatley: I don't believe in fuses; that is why I asked the question. I believe you burn more motors up with fuses than you save by the protection you get from them.

Mr. Vaughan: I think that is true, too.

Mr. Hatley: I find if a motor is kept up properly, and the connections and switches are right, you will not lose nearly as many motors as you will if you try to carry along with a fuse.

Mr. Vaughnan: If you just stop and think of the fact that the motor takes about three times as much current to start as it does to run it, why you will realize that the fuse does not protect the motor after it is up to load.

Chairman Hatley: The average motor will run after it blows a fuse, will it not?

Mr. Vaughan: After it comes up to 60 per cent, if you remove the fuse at that time it will run on.

Mr. Thompson: I think a fuse is a mighty good thing to protect wire size, but I don't think it does anything for the motors.

Mr. Alexander: We used to have a world of burnouts on the manual starting.

F. T. Jones, Master Mechanic, Greer Plant, Victor-Monaghan Co., Greer, S. C.: I just want to give you this illustration on that. We had a pump house burn down—the motor, pump house and all; and I remember the superintendent's asking me if we had fuses in that motor. I told him yes, I thought that was the reason why it burned down.

Chairman: Is there any more discussion on that?

Cutting Coils Out of Motors

This next question rather ties in with that: *"What is your policy with respect to operating motors in which coils have been cut out?"* If you cut a coil out of a motor, how much does it affect it? Mr. Taylor, what do you think about that?

T. H. Taylor, Electrician, Southern Bleachery & Print Works, Taylors, S. C.: We have had very little experience cutting coils out of motors, although we have done several of them. So far they have been small motors. It does cut the efficiency of the motor; how much I can not tell you. But where a motor is not loaded to 100 per cent capacity, we are able to cut a coil out and run without any trouble. It will heat, and you can not run it in a hot place. As to large motors, I can not say. With 5 H.P. or 10 H.P. motors we have cut out coils and run without any trouble.

Chairman Hatley: How many coils did you cut out?

Mr. Taylor: We cut three out of one—a 5 H.P. motor. It was not loaded. It ran, I reckon, five years before it burned out on us.

Chairman: When you cut a coil out of a motor it unbalances it?

Mr. Taylor: Yes, sir.

Chairman: It runs two of them up and the other down?

Mr. Taylor: Yes, sir. We usually cut the coil and pull the wire out.

Chairman: Do you figure that this unbalanced condition hurts your motor any?

Mr. Taylor: I think it does, yes. It strains that other phase. I have never traced one out, but I would say at a guess that the overloaded phase would be the one that burns out when the motor finally goes to the bad.

Chairman Hatley: Mr. Nichols, what do you think about it?

R. F. Nichols, Plant Engineer, Newberry Cotton Mills, Newberry, S. C.: I am not much on this electrical discussion; I want to keep out of it.

Chairman: Well, you have motors over there, haven't you?

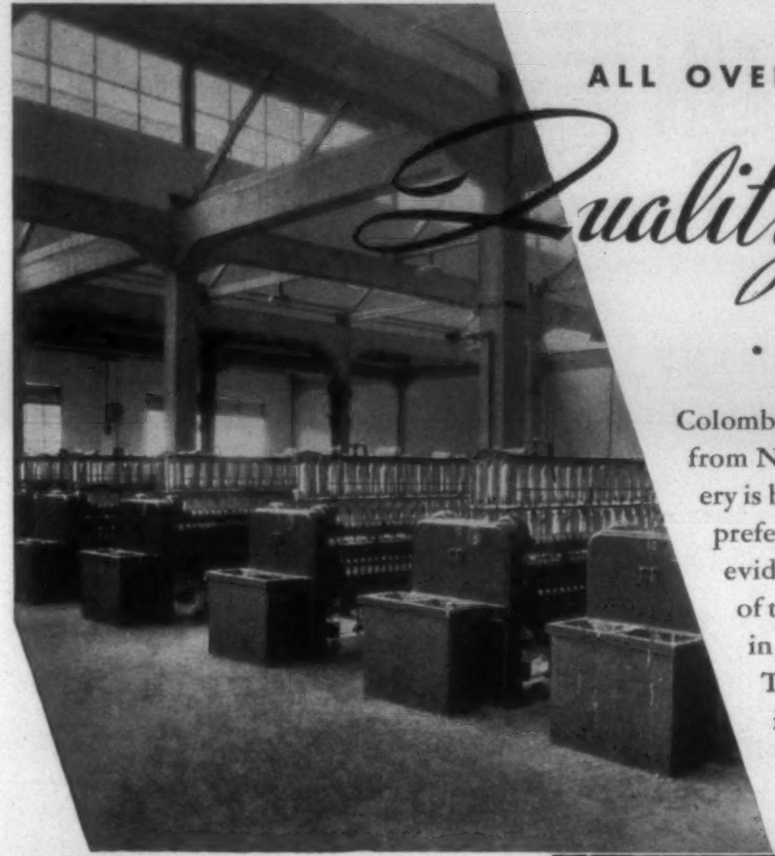
Mr. Nichols: Well, I am not much on cutting out coils. I believe it unbalances it.

Chairman Hatley: Where you cut as many as two coils out of a motor, how much do you hurt that motor? Can someone tell us that?

A Member: I think that would depend upon how the coils are put in and how you take them out. I have known coils to be cut out of some of my motors and you would hardly notice the difference, and then one might be cut out of another motor somewhere and it would roar. Cutting out the coils depends on where the lead enters and all.

Mr. Vaughan: It depends on the connection of the motor. In other words, if you have motors connected with what we call stars—that is, with all three leads coming to a mutual point, you can cut out a coil all right. Someone may ask why will it not balance. You know if you check phases that sometimes they will not balance. Now, if you happen to cut out a coil on a low phase you have helped the motor. If you have a big motor, 550 and up, if you cut a coil out of that then you create a cross current in the motor itself which causes it to heat

(Continued on Page 16)



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Little Justification for Pessimism

We are among those who believe that lavish and wasteful expenditures, either by individuals or governments, must eventually bring distress and that at some time the United States will come upon conditions which will be far worse than those which prevailed between 1929 and 1933.

We do not, however, believe that we have yet entered upon that major depression or will do so for some time to come, and we feel that pessimism relative to the near future is unjustified.

Within the past two weeks there seems to have been a marked increase in pessimism and we have heard many statements about reduction in business activity and a shrinkage of retail business, but Dun & Bradstreet, under date of November 20th, says:

> New York, Nov. 20.—Retail trade for the country as a whole this week edged one to three per cent above last week, but clearance sales and early Christmas shoppers were responsible for the betterment.
>
> Despite a duller pace, retail sales for the country held 3 to 12 per cent above the corresponding period a year ago.
>
> Retail inventories in some sections of the country have been worked lower than would be safe for any abrupt upturn in consumption. Merchants have confined their coverings to urgent necessities, contending that prompt deliveries and current prices will be available for at least several months.

One of the causes of the present recession, as seen by the National City Bank of New York in its current monthly business summary, was the building up of a large inventories in expectation of a demand somewhat larger than has actually developed. Retail sales, however, it is shown, has improved since Labor Day, and store and mail order sales in October have run around eight per cent above last year.

The National City Bank, in discussing the situation, says:

> There is no evidence that business sentiment is demoralized; that business men are conducting their affairs with less energy and application; or that any significant number fear a return to 1932 conditions. On the contrary the most common sentiment is that the stock market, perhaps for technical reasons within itself, has overdone its decline and has spread an unjustified pessimism. The reaction of most business men has been to shorten up inventories and wait until the situation is clearer, but this policy is adopted out of common prudence and recognition of the slack now occurring, rather than any belief that a major depression has begun. In due course the abstention from buying will correct the inventory situation, and the correction has started at a rapid pace, both in the markets and in industrial production.

Davenport Writes Again

Walter Davenport, whose contemptible slander of the textile industry of the South, under the title of "All Work and No Pay" recently appeared in *Collier's Weekly*, has another article in last week's issue of the same publication. This time he attacks the efforts of Gov. Hugh White of Mississippi and others to bring industries and payrolls to that State.

The second article was a lot of silly twaddle and hardly worth the reading. It must be evident to any reader that it was a labored effort to aid the C. I. O. and that his animosity was directed toward Mississippi because the people of that State have not shown much sympathy towards John L. Lewis and his movement.

Following the Textile Bulletin's exposure of the falsifications back of the "All Work and No Pay" article, all of the textile publications and many newspapers have editorially criticised Walter Davenport and his article and many of the editorials have been very good.

There have also been many articles contributed to the open forum of Southern newspapers and one of the best of these was by a Greenville, S. C., salesman who said:

> I am a young man who has lived in and around Greenville all my life. I have been in the kind of work the past eight years that took me to the mills day after day to collect money for my firm. Of all the places I collect I find the mills in and around Greenville the best place to get my money. The people in our mills are better off in all respects than the average person working on the farm or at some job in the city.

> I go from home to home in any one of our mills and find 90 per cent of them with radios, electric ice boxes and all the other things that most city homes do not have. For every three families in the mills one has an automobile.
>
> There are so many things that would prove Mr. Davenport either did not know what he was talking about or else was sent South by some person or persons that I will not bother to mention here.

The trouble with all of these editorials and statements is that they are read by people who already know that the Davenport statements were false.

Collier's Weekly reaches people in other sections of the country and the article gave them a false impression of the textile industry of the South. That was the objective of Walter Davenport and it was accomplished.

Gypsy Coppersmiths Again

EVER so often we have exposed the gypsy coppersmiths and have driven them out of the Southern textile field, but just as often they come back and find some mills who, in spite of our warning, will do business with them rather than with some legitimate and well established firm.

Last week we received a long distance phone call from a cotton mill in Texas to tell us that they had given the gypsies some slasher cylinder work to do expecting to pay about $50, but had been presented with a bill for more than $1,600.

The same old trick contract has been worked so long and exposed so often by us that we wonder why some mill men still fall victims.

National Labor Relations Board

There is a general belief that the National Labor Relations Board considers itself, not as a judicial body whose primary function is to decide the merits of industrial disputes, but rather as an evangelical body dedicated to the furtherance of the principle of industrial organization. —*Hartford Courant.*

Those Tax Reductions

MANY stories have recently been sent from Washington relative to probable reductions in tax and some have been gullible enough to believe them.

Senator Harrison, Chairman of the Senate Finance Committee, however, threw a shower of cold water when he said:

> Reductions in one tax schedule must be offset by increases in another, so that no loss of revenue may result.

It is very improbable that any person who reads this will live long enough to see any reduction in taxes.

President Roosevelt and his Brain Trust have played a sweet tune as they threw the money of the people to the winds and now the people must pay and pay and, from now on, must pay.

Effect of War on China

THE textile industry has an interest in what war is doing to the cotton industry of the Far East. Military operations in the Shanghai territory have destroyed many cotton fields in addition to the damage done to cotton mills and cotton mill operations as well as to the distribution of cotton goods. It is next to impossible to move Chinese cotton to market. War and heavy rains have reduced the probable China crop by about a quarter million bales according to the most recent crop estimates. It is officially doubted whether the crop will reach 4,000,000 bales as against the earlier estimate of 4,200,000. The vast Shanghai cotton goods market virtually has been shattered and the buying power of the Chinese has received severe damage.

Howard Coffin

THE textile industry of the South heard with deep regret of the death of Howard Coffin at Sea Island, Ga., on November 21st.

Mr. Coffin, after a conspicuous success in the automobile field, came to the textile industry a few years ago after the depression brought financial distress to the Hunter Manufacturing & Commission Co., and he organized Southeastern Cottons, Inc., to carry on the sales of the large group of mills which had been affiliated with the former company.

Mr. Coffin was a fine organizer, and as the means of promoting acquaintance and friendship among the mills represented by Southeastern Cottons, Inc., held two get-together meetings, each year, at Sea Island, Ga.

We were fortunate enough to be invited to several of the meetings and can testify that Mr. Coffin was a genial host and was held in high regard by every one connected with the organization over which he presided.

Under his direction a fine sales organization was built and it has been very successful.

The textile industry of the South has lost an able leader and Howard Coffin will be sadly missed by a host of friends.

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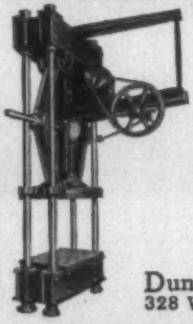

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Master Mechanics Discuss Electrical Problems

(*Continued from Page 12*)

up, due to the fact that you have it in four circuits and have two groups across the line. Well, say we have three· have all the coils in there. When we come to the fourth one we have two coils cut out of that. You see the voltage in there will build up. That is exactly like a transformer; that is what will happen. You have a cross current there between the two coils, due to the transformer action in it.

Mr. Royal: What effect will it have on power consumption?

Mr. Vaughan: It will run it up. It is just heating the motor and not doing any good.

Mr. Iler: In a motor of some age, if you cut a coil out it will probably do more harm than good?

Mr. Vaughan: Yes, sir.

Marshall E. Lake, Power Sales Engineer, Duke Power Co., Charlotte: Naturally, in a three-phase motor you think you have balanced power consumption. But sometimes you might not have that, because your plant might have a large number of motors on one phase. But the best thing is to operate on the assumption that you have a balanced motor. If you have to cut a coil out, I would always consider that an emergency proposition—something that you can do to keep going, but a thing that you do not want to continue indefinitely. How many coils you can cut out depends on the number of coils and number of turns per coil. In other words, you can cut out a certain number of turns without serious damage or serious unbalance, but when you go beyond that you get serious unbalance. When you cut turns out you unbalance the magnetic field, increase the density of your iron and cause hot spots. Those hot spots might go to the point where they very seriously damage your motor. This is not always true, of course, but usually where you have to cut a coil out of a motor the condition of all the coils is such that as soon as you can get that motor out of service you had better rewind it completely, because if you keep patching on it and cutting out coils you are going to get inefficient operation and, quite often, noisy operation.

Chairman Hatley: Where you cut a coil out of that motor, you hurt the efficiency to a certain extent, but you can not say how much you hurt it?

Mr. Lake: It all depends on the individual motor.

Mr. Iler: I should like to ask Mr. Lake if the elimination of one coil affects current consumption?

Mr. Lake: I don't think there would be any material difference in current consumption. You have a certain amount of iron and a certain amount of power; that is what you really buy when you are buying a motor. If you cut out part of that power you will not get as much efficiency.

Mr. Kincaid: I should like to ask Mr. Taylor what the phase rating is, if he does not mind telling me, and the voltage, of course, too.

Mr. Taylor: We only do it in case of emergency; we do not make a practice of cutting out coils. We just do it to keep running, as all of you do. I did not run a test on it and could not really tell you.

Increase in Load On Motors

Chairman: We will go on to the next question: *"What has been your experience with increase in the load on motors where machinery has been speeded up to increase production?"* I know we have all speeded up our motors somewhat, in order to bring up our production. What happens in a case like that? Do you overload your mo-

(*Continued on Page 18*)

Mill News Items

LYNCHBURG, VA.—Operations have been resumed on a reduced scale by the Virginia Textile Corporation, silk weaving concern, which closed late in October.

Approximately 60 workers—representing about a third of the force—were called back recently. The plant is working full time on two shifts, but Manager Earl Stansfield said:

"Business is still dull, and we do not know when the rest of the force will be called back."

ROCK HILL, S. C.—Mayor Erwin Carothers, chairman of a Chamber of Commerce building committee, announced construction of an addition to the Jac Feinberg Hosiery Mill building has been delayed because contractors' bids are higher than anticipated. He said the committee will meet within the near future to make plans for raising $3,000 more than was subscribed by bondholders of the Rock Hill Hosiery Building Company and other citizens last spring. Original estimates set the cost at between nine and ten thousand dollars.

MOUNT HOLLY, N. C.—Announcement was made here that the dwelling houses which are a part of the old Catawba Mill property have been placed on sale. There are 33 of these houses, which are priced for sale at from $200 to $700.

This property is owned jointly by the Town of Mount Holly and the American Yarn & Processing Co., which bought the interest of Gaston County several years ago. The property had previously been bought in by the county and town at a tax sale.

It was stated that first preference toward purchasing the properties will be given present occupants of the houses.

GAFFNEY, S. C.—Officers of the Gaffney Manufacturing Company were re-elected, R. G. Johnstone was added to the board of directors, and a 3 per cent dividend on the preferred stock was voted at stockholders' and directors' meeting here.

G. H. Milliken is president; Walter S. Montgomery, treasurer, and R. P. Carson, secretary. Directors, in addition to these three and Mr. Johnstone, include Harold A. Hatch, W. E. Winchester, Nathan Littlejohn, C. L. Chandler.

WASHINGTON, D. C.—With the governmently weekly placing large orders with cotton textile mills of the Carolinas for goods, the Cliffside Mills of Cliffside, N. C., was reported as having landed the largest contract the last week in the Carolinas of the six awarded. This company was given the contract to furnish the CCC $48,075 worth of towels. The contracts were: North Carolina, Randolph Mills of Franklinville, outing flannel for procurement division, $11,392.50; Wade Mfg. Co., of Wade, N. C., by Southwestern Cotton Mills, Inc., flannel for procurement division, $11,810; South Carolina; Mills Mill, Greenville, nainsook for Marine Corps, $16,480; Fairforest Finishing Co., of Clevedale, cotton pique and percales for the procurement division, $15,395; Rock Hill Printing & Finishing Co., Rock Hill, outing flannel, cotton goods, $34,079.40.

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You are urged to write for the facts about keeping your floors hard, safe, and white.

The Denison Manufacturing Company
Asheville, N. C.

ESTABLISHED 1915

Master Mechanics Discuss Electrical Problems

(*Continued from Page 16*)

tors, or do you check your motors to see? In the weave room, say, where you are speeding up from 160 picks to 170 picks, what is the consumption on those looms? How much more power do they consume with the increased load than if you leave them as they are?

Mr. Alexander: We have made several tests on that. The power goes up with the square of the speed.

Chairman: Mr. Alexander, does that hold true in group drives where you have a transmission?

Mr. Alexander: That is just talking about the net machine load. When you increase the picks, the power will go up as the square of the speed.

John W. Fox, Engineer, Duke Power Co., Charlotte: Will you explain that a little more? Is it the difference in increased speed? Running 165 picks per minute, say you are taking 0.5 H.P. at the loom; if you increase to 175, that is a certain percentage?

Mr. Alexander: Yes, sir.

Mr. Fox: And that percentage is squared, as I understand it?

Mr. Alexander: Yes, sir.

Mr. Nichols: That runs out pretty close on the square of the speed. I have tested it.

R. H. Elam, Master Mechanic, Oakland Plant, Kendall Co., Newberry, S. C.: I have had some experience on loom motors, in increasing the number of picks. We found that we had a 0.5 H.P. motor there that carried 0.62 amps, and increasing from 160 to 180 picks carried the amps up to 0.84. That would show you some definite increase there in relation to your speed and your power.

Mr. Fox: There is proof of Mr. Alexander's figures right there. From 160 to 180 is 12½ per cent increase in speed. You say you went from 0.62 to 0.84, which is very close to the figures Mr. Alexander stated—very close.

Mr. Elam: I should just like to state that 0.62 was right; it might have been a little under or a little over. That was the ampere rating of the motor, but it went up to 0.84.

Mr. Iler: When you changed the speed on the loom you had an overloaded motor, hadn't you?

Mr. Elam: Absolutely.

Mr. Iler: How did you make out with that?

Mr. Elam: Mr. Iler, we have had pretty good luck so far. We have been running those motors ten years, and we changed maybe five or six years ago. So far we have had very little trouble with blowouts.

Mr. Iler: When you overloaded the motor you decreased its efficiency?

Mr. Elam: That is right.

Mr. Iler: What I am getting at is whether the increase in your loom speed was worth the sacrifice of efficiency in your motor and the probable decrease of the life of your motors.

Mr. Elam: Well, that would have to be taken up with the accounting department.

Mr. Fox: Lately we have found out, on transformers, that while we have a certain load and capacity on transformers, the life of a transformer seems to be a factor of the hours of the heat. In other words, temperature that is higher, or above normal, decreases the life, the active life, of a transformer. Isn't that true in a motor—that you decrease the life of a motor by increasing its temperature? We have not usually thought of it in that way, but really that is what takes place. It is the number of hours of increased heat which decrease the life of a motor. There is no question but that you decrease the life of the motor by increasing the heat. You may call it load if you want to, but after all it is temperature.

Mr. Nichols: I want to ask Mr. Alexander if the new motors that we get now from different factories probably would not do that thing. Our older motors used to trot along under about 25 per cent more load and do it very handily, and I think that is probably the reason why Roy is getting along as he is. Isn't that a fact?

Mr. Elam: Those motors are not so old; they were bought about 10 or 11 years ago. But I think that is true of the older motors. Of course, one fact we are overlooking here is the fact that motors are generally rated 25 per cent below.

Mr. Nichols: They will generally run 25 per cent over.

Use of Micrometers

Chairman: Let's go on to the next question: *"Does the use of micrometers in the mill shop pay?"* Who has anything to say on that?

Mr. Iler: Mr. Hatley, I personally think that it does. I can tell you of one instance which will illustrate it, and if they do in one line of work I do not see why they would not in others. We had a bunch of pulleys that cost about $120, and we had to bore them and make bushings. The man who was making this bushing was regarded as a machinist with the ability to make fits. Of course, a man's sense of feeling will vary from day to day, and his physical condition, too. In this particular case, after he bored the pulley and made the bushing he broke the hub of the pulley. It was broken in such a way that it could not be repaired. That cost $120. Now, a set of micrometers will cost somewhat less than that; I do not know how much. That incident right there helped me to prove that they will pay and enabled me to get a set of micrometers for my shop. If you have them you don't have to depend upon the sense of feeling in making tests. If you can get machinists to using them, they don't have to depend upon their sense of feeling. We have been using them in my shop for about six years, and during that time we have bushed a number of those pulleys and never had another one crack.

Chairman: Mr. Thompson, you have a good shop down there; do you have micrometers?

Mr. Thompson: Yes, sir. I don't know how we could get along without them.

Chairman: How about the men? Take a man who has been using a pair of calipers for a long time; most of us know certain fellows say they can take a pair of calipers and feel one one-thousandth of an inch with them. Did you have any trouble in getting them to change over to micrometers?

Mr. Thompson: No, sir, not a bit.

M.r Iler: Mr. Hatley, we did have quite a bit of trouble in that connection. I had some elderly men in my shop, and I never did break them in to the use of micrometers alone. At this stage of the game, if our men were given the choice of going back to the use of calipers, I don't think they would use them at all; they would much rather use mikes.

Chairman Hatley: Does anyone else here use micrometers in his shop? Mr. Mabry, what about you?

H. S. Mabry, Master Mechanic, Woodside Cotton Mills Co., Simpsonville, S. C.: We use micrometers in the shop. I am now in just a very small mill; but over at Monarch, where I was formerly, we did all our work by micrometers. They are dependable; you know what you are doing; there is no guesswork to it.

Chairman: Did you have any trouble getting your men broken in to them?

(*Continued on Page 22-A*

Carded Yarn Group States Plans for Annual Meeting

Charlotte, N. C.—Plans have been announced for the annual meeting of the Carded Yarn Group to be held here on December 18th.

The meeting will begin at 10 o'clock in the morning and will continue through a luncheon session, according to Owen Fitzsimons, secretary of the association. Dr. Claudius T. Murchison of New York, president of the Cotton-Textile Institute, Inc., and B. B. Gossett of Charlotte, head of the Gossett Mills Company and former president of the American Cotton Manufacturers' Association, will speak. Don P. Johnston of Wake Forest, chairman of the group, will preside.

Mr. Fitzsimons said that the group has a membership of approximately 150 manufacturers representing 2,250,000 spindles. Election of new officers, discussion of the last year and plans for the new year form the business to be taken up in the meeting.

The group is sponsoring plans for a uniform sales contracts for the carded yarn and combed yarn spinners. A committee representing both associations met here this week to continue discussions. F. C. Roberts, chairman, of Gastonia, said that other meetings will be necessary before the proposed contract is ready for presentation to the industry for adoption.

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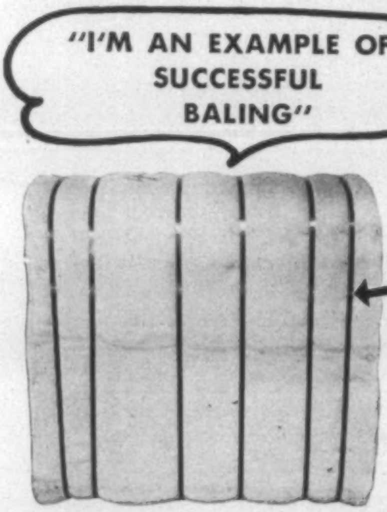

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Concord	9:05 am	$3.90	$7.10

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Special train will stop at East Campus in front of Duke University, Durham, N. C.
Returning special train will leave East Campus 6:00 p. m., arriving Charlotte 10:00 p. m.

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Cotton Goods Markets

New York.—Trading in cotton gray goods picked up near the week-end, when mills reduced prices on leading print cloth constructions. Volume was about 25 per cent of production for the week.

Sheetings sold at unchanged prices. Combed goods were quiet and prices showed an easier tendency. Demand for percales was spotty and prices irregular. Work clothing fabrics were slow. Sheets and pillow cases sold at slightly lower prices.

Print cloths sold in small lots for prompt delivery. The 38½-inch 5.35-yard 64x60s sold at 4½c, the 39-inch 4-yard 80x80s at 6¼c, the 39-inch 4.75-yard 68x72s at 5¼c, and the 38½-inch 6.25-yard 60x48s at 4c.

In synthetic yarn dress goods this week has been one of the recent styles that had remained in a plethora of supply become scarce. This was the 45-inch 135x64s 2x2 acetate warp line crepes, rayon filled, that were almost difficult to find at 25½c after selling briefly on Monday at 24c. These goods had sold during recent months at down to 21c to 22c on a cash basis. The above price applied only on quality for printing. Any who sought cloth for dyeing could not obtain any at the week-end. The result was that were any yardage offered it would bring a premium over what would prove suitable for printing. These goods when the market was highest early in the year had sold for up to 3c to 31c.

There were sales of 39-inch 72x56s rayon pigment taffetas on a basis of 14¼c. Several fair sized orders were reported placed. Accumulations in mills' hands are said to have become sharply reduced and will remain so in the event demand remains fair and mills fail to add production.

Cotton underwear was in light demand and prices soft. Wool knitted outerwear sold in limited volume. Wool goods sales were small. Mills started showing lines of women's wear spring goods at prices about equal to those quoted a year ago. Wholesale clothing markets were quiet.

Print cloths, 27-in., 64x60s	3¾
Print cloths, 28-in., 64x60s	3⅞
Gray goods, 38½-in., 64x60s	4½
Gray goods, 39-in., 80x80s	6½
Tickings, 8-ounce	14
Denims, 28-in.	12
Brown sheetings, standard	9¾
Brown sheetings, 4-yard, 56x60s	5¾
Brown sheetings, 3-yard	6¾
Staple ginghams	10½

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Cotton Yarn Markets

Philadelphia, Pa.—With a considerable reduction of spindle activity, mills are still producing at a greater rate than they are able to dispose of their stock. However, though, it is admitted that there is not enough new yarn buying to take up all the yarn being spun, there is not such a large over-supply, and spinners are not anxious to reduce their price to any great extent as yet.

Carded cotton yarn sales in small lots are reported having been made lately at as low as 20 cents, basis of 20s, two-ply warps, ordinary quality. This is a new low quotation for this number, but suppliers explain that such sales do not represent weakening in general, being chiefly accounted for by the need of some sellers to raise some cash. The majority of sellers continue quoting prices unchanged as compared with last week. Few are willing to predict, however, that present rates could be long maintained, should there be a new break in the other markets.

Among the larger consuming mills, both among weavers and knitters, there is occasional interest in pricing business to be delivered in the next quarter, but much of this inquiry comes to nothing, because manufacturers feel they should await new orders from their own customers, which would show that the stock situation in some lines of merchandise, among jobbers and retailers, had finally been cleared up.

There is some fear that upon continued and prolonged recession in demand that spinners will start price cutting once more, but to counterbalance that fear is the belief and hope that out of the present Congress will come news of an effort on the part of the government to bolster business and eliminate some of the things that have been hampering the extension of business for the past few months.

Southern Single Skeins

8s	19
10s	19
12s	19½
14s	20
20s	21
26s	24
30s	26
36s	29
40s	30

Southern Single Warps

10s	19
12s	19½
14s	20
16s	20½
20s	21
26s	24
30s	26
40s	30

Southern Two-Ply Chain Warps

8s	19½
10s	20
12s	20½
16s	21½
20s	22
24s	24
26s	25
30s	27
36s	30
40s	33

Southern Two-Ply Skeins

8s	19
10s	19½
12s	20
14s	21
16s	20½
20s	22
24s	24
26s	25
30s	27
40s	33

Two-Ply Plush Grade

12s	21
16s	22
20s	22½
30s	27½

Duck Yarns, 3, 4 and 5-Ply

8s	19½
10s	20
12s	20½
14s	21
16s	21½
20s	22

Carpet Yarns

Tinged, 5 lb., 8s, 3 and 4-ply	18
Colored strips, 8s, 3 and 4-ply	19
White carpets, 8s, 3 and 4-ply	19

Part Waste Insulated Yarns

8s, 1-ply	15½
8s, 2, 3 and 4-ply	15½
10, 2, 3 and 4-ply	16
12s, 2-ply	16½
20s, 2-ply	19½
16s, 2-ply	18
30s, 2-ply	24

Southern Frame Cones

8s	18
10s	18½
12s	19
14s	19½
16s	20
20s	21
22s	22
24s	23
26s	24
28s	25
30s	26

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October Cotton Spinnings Below Total for September

Washington.—The Census Bureau reported the cotton spinning industry had operated at 111.1 per cent of capacity, on a single shift basis, during October, compared with 124.1 per cent during September this year, and 123.3 per cent during October last year.

Spinning spindles in place October 31st totaled 26,757,298, of which 23,724,272 were operated at some time during the month, compared with 26,843,000 and 23,886,948 for September this year, and 27,911,666 and 23,638,270 for October last year.

Active spindle hours for October totaled 6,927,893,432, or an average of 259 hours per spindle in place, compared with 7,658,339,165 and 285 for September this year, and 8,328,468,743 and 298 for October last year.

Spinning spindles in place October 31st in cotton-growing States totaled 18,756,644, of which 17,604,590 were active at some time during the month, compared with 18,774,878 and 17,694,270 for September this year, and 19,017,368 and 17,372,302 for October last year.

Active spindle hours in cotton-growing States during October totaled 5,619,744,913, or an average of 300 hours per spindle in place, compared with 6,184,681,582 and 329 for September this year, and 6,432,823,260 and 338 for October last year.

Active spindle hours and the average per spindle in place for October by States follow:

Alabama, 530,083,711 and 277; Georgia, 975,248,819 and 301; Mississippi, 52,796,796 and 254; North Carolina, 1,578,785,028 and 261; South Carolina, 1,950,716,153 and 344; Tennessee, 204,541,026 and 340; Texas, 70,553,312 and 277; Virginia, 217,596,746 and 343.

To Fireproof Fabrics

Reports from Manchester, England, state that a portion of Stone Mill, Bamber Bridge, has been acquired, with water rights, by Burnot, Ltd., of Liverpool, a new concern, for the purpose of rendering fabrics and other substances incombustible. It is claimed the invention will be of great value in cases where life and property may be endangered by fire. Employment will be found for over 100 hands.

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Master Mechanics Discuss Electrical Problems

(*Continued from Page 18*)

Mr. Mabry: I did for some time. They did not understand just what they were. But after they got used to them they would rather use them than the calipers.

Chairman Hatley: That is my experience. If you get a set of mikes and give them to the men they say, "Yes, that is nice;" but you will find that when you turn your back they lay them down and go back to using the calipers again. They do not seem to realize that they can do better work with the micrometers.

In spinning they want the steel rolls just as straight as it is possible to get them. They would like to have them perfect; we can hardly do that, but we do get them within two- or three-thousandths each way. But look at the top of this cap bar neb. That is a rough piece, knocked right out of the sand, with a hole bored in it. Is it worth while having the steel roll perfectly true, with the top roller lying up there at all kinds of angles? Do you believe that you can tell that this roll was out as much as .005 inch with the top roll lying up crosswise of the steel roll? What do you think about it? Take a steel roller and hold it within .002 inch each way, straight, and then lay your top roll on it, on this cast-iron neb, which is just knocked out of the sand and fitted up on top of your steel roller. If that steel roller were out .005 inch, would you be able to tell that in the yarn you make on that? Do you think you would?

A Member: Yes, I think so.

Chairman: What do you think about it?

Mr. A.: Certainly you can tell it. If you put it under the microscope you can tell quite a difference.

Chairman: If you had that top roll centered right over the top of the roll, could you tell any difference on that?

Mr. A.: I don't think so, because the top roll does not influence the draw.

Chairman Hatley: You would get an angle on there, wouldn't you, that gets it kind of to one side?

Mr. A.: Yes, sir.

Mr. Kincaid: We have a man here that made mikes away back in 1905—Archie Smith. I have some of the tools he made.

W. A. Smith: Yes, sir, back in those days I wanted a pair of Vernier calipers and could not buy a pair, so I made some. Back in those days, too, I wanted some micrometers, so I tried to make some. Since that time, though, I have accumulated a few micrometers and also calipers. For my use I would rather have one caliper than the micrometers. If I were on the machine, as I was in those days, I would rather have micrometers. I think all machinists going in the shops these days should be started off with micrometers and encouraged to use them, because they are lot better, and you can do better work, and when the work goes out of the shop it will fit. In the old caliper days it was hit or miss. You can not feel the same with the calipers day by day; it will vary. It is almost impossible for a man to feel a real fit as he can with the micrometer. I think all mechanics should be encouraged to use them all the time.

Question: Do the men furnish their own micrometers or does the plant furnish them?

Mr. Iler: The plant furnishes the micrometers in my place, up to six inches. That covers most of the work we have to do. I think some of the men own some micrometers individually. We have one set that covers everything from two up to six inches.

Mr. Royal: That is just one set?

Mr. Iler: Yes, sir.

Mr. Royal: All the men use that set?

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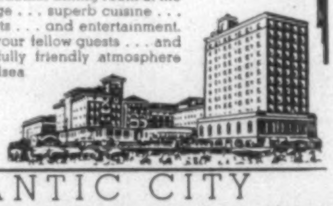

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Mr. Iler: Yes, sir. I might say that we have a set of micrometer checks, too.

Mr. Thompson: I might say that the custom is, I think, that all the men own one- to two-inch micrometers, and the company furnishes the rest.

Mr. Nichols: When I went to Newberry I had a set of micrometers of my own. Mr. Iler, of course, left me a few legacies—men that you could not get to do anything new. I still have one man out of whom I tried to make an electric welder but I failed. It is like that with the micrometers. I think some young men that I have have already purchased one or two micrometers, from one inch up to four inches; we have bought them for them at the mill's discount. That is the way that has been done with us. I have a full set for myself, insides and out.

Mr. Lake: Have any of the men here found any use for those plus or minus dial-indicating micrometers? I know they are used a good deal in automobile factories. It is an indicating dial micrometer, where you get your plus or minus right on the dial.

Mr. Nichols: I bought one of them for trueing up. It is very nice—very accurate. I bought it about a year ago.

High Speed Drills

Chairman Hatley: We will go on to the next question: *"Does it pay to buy high-speed drills for the mill shop?"* What kind of drills do you use, Mr. Kincaid?

Mr. Kincaid: We use carbon drills. I find that the high-speed drill is better, of course, for certain work, but the carbon drills are so much cheaper. The carbon suits our type of work better. The high-speed drills are much more easily broken—or that is my experience. We use carbon drills throughout.

Mr. Thompson: I use all high-speed drills, no matter how large or how small. When you go below quarter-inch, buy taper lengths, which do not break so badly.

Mr. Kincaid: Mr. Chairman, I had in mind small drills, the ones most commonly used, from ½" down.

Chairman: Mr. Sutherland, what kind of drills do you use?

L. A. Sutherland, Master Mechanic, Norris Cotton Mills Co., Cateechee, S. C.: High-speed drills.

Chairman Hatley: Do you find it pays? Can you speed up your work and justify the difference in cost between high-speed drills and carbons?

Mr. Sutherland: I think so.

Oil Dripping From Overhead Bearing

Chairman: Is there any more discussion on that? If not, we will go on to the next question: *"How do you keep oil from dripping from overhead bearings (ring oil bearings)?"* I am very much interested in that myself. Someone tell us the answer to that.

A Member: Mr. Iler says you don't.

Mr. B.: The only way to keep it from dripping out is not to put it in.

Mr. Iler: Mr. Chairman, I think quite a lot of people have gotten hold of that theory, too, and practice it.

Chairman: You could stop that dripping by putting in a ball bearing, couldn't you?

Mr. Summey: There is not much there to keep that from dripping out, but a man over here in Spartanburg got up some drip pans. There is a wiper on each end of the bearing and then a glass jar on the bottom of it. We put in a few of them, but we have hardly had them long enough to test them. There is a wiper inside some bearings to wipe the oil off. As long as you do not put in enough to run over it will not drip. This is the same idea; there is a wiper on each end that runs along the bearing; then the oil drips down into that glass jar.

Chairman: Do you buy that drip pan from your supply house?

Mr. Summey: From a textile shop.

Chairman Hatley: What does it look like?

Mr. Nichols: I didn't see it, but I understand it looks like a bottle. It is glass, isn't it?

Mr. Summey: Yes—a glass jar; about a half-pint glass jar.

Chairman: He does not stop the bearing from dripping oil but just takes care of it afterwards?

Mr. Summey: That is right.

Chairman Hatley: Did anyone ever try putting a ring on the inside of those bearings, like the ring on the end of a motor shaft?

Mr. Summey: Some of those have those things, but if you cut them off and slip them back it is hard to get them tight. If the bearing burns out, most people will not put that wiper back; they put the bearing back without it, and the oil will run down the shaft. But as long as the wipers are working, the bearing will not leak.

Repairing Screens

Chairman: Is there any more discussion on that?

The next question is the last one on the list: *"What is the best method to use in repairing picker and condenser screens?"* I am sure we have all done that, and the question is as to the best method to use.

Mr. Summey: We weld all of ours, instead of soldering them. We have much less trouble.

Chairman: Do you put a band around there, too?

Mr. Summey: Yes, sir.

Question: Is that electric welding or acetylene gas?

Mr. Summey: Acetylene.

Mr. Thompson: What kind of band do you use?

Mr. Summey: A tie from the cloth room. We pull it around there; we have a clamp to pull it around good and tight and weld it where it is lapped.

Mr. Thompson: Do you use square-mesh wire, or what?

Mr. Summey: Use the metal mesh wire. We also weld the seam from one end to the other.

Chairman Hatley: Mr. Waltrip, what method do you use in repairing picker screens?

T. A. Waltrip, Master Mechanic, Wallace Mfg. Co., Jonesville, S. C.: I imagine we do it mostly the old way. We have not done any welding yet; we solder ours. We have only three pickers in the mill, so we do not have so much of that to do.

Mr. Summey: If a man is working in a waste mill, where they have a lot of fires, he will find that he has to weld, because the fires melt the screens out if they are only soldered.

Mr. Thompson: We have 25 one-process pickers, and we have an awful lot of trouble with those things. I was up in New England for ten days and have just gotten back. I went through all the shops up there—Saco-Lowell and all those shops. Just before I left there I asked one of the chief executives, "Why do you build the same kind of screens now that they had 50 years ago?" He said: "You have given us something to think about. Go back and talk with the master mechanics, and let's get together and build better screens."

Question: How many bands or supports in these screens are better?

Mr. Thompson: Personally, I like about three spiders inside these screens. I also like a shrunk-on band—a steel band. As you know, the abrasion cuts thin bands in two so quickly.

Mr. C.: The screen revolving has a tendency to stretch those bands out on the end.

Mr. Kincaid: I think that is a problem that ought to

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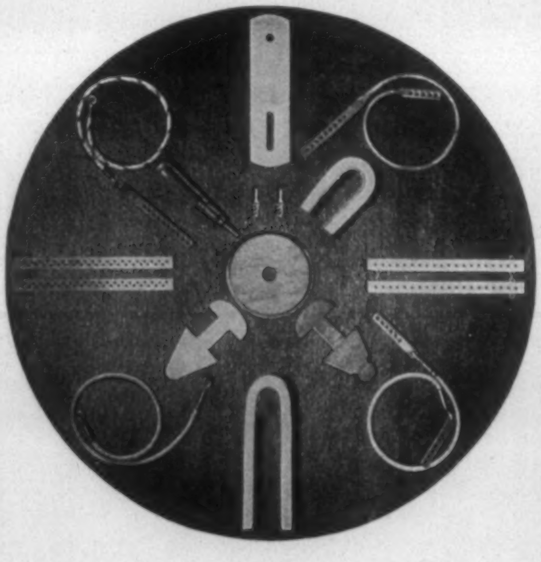

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be handled by some specialty shop, because I think the average shop is not fixed up to do it, unless it would be this gentleman who is running waste. From what little I know about carding, the screen is very important. The carder would probably have no control of the waste if the screen is off a few thousandths one way or the other, and I think that is the specialty shop's problem. I think a mill would benefit by having that work done by a specialty shop.

Chairman Hatley: If a screen is welded with a band on it, when the screen breaks up what happens?

Mr. Thompson: If the wire breaks up?

Chairman: When the wire goes bad.

Mr. Nichols: What happens when you try to get that band off, if the band is welded on?

Mr. Thompson: The band is not welded; it is just shrunk on.

Mr. Nichols: This man welds his on.

Mr. Summey: That is bronze-welded to the cast; you just knock it off.

Question: What size of wire do you find best on these screens?

Mr. Summey: I don't know. It is a very fine mesh wire.

Chairman: Do you buy this wire from the manufacturer?

Mr. Summey: I don't know; I don't buy the wire. The card-room man buys the wire and sends it down to the shop for us to do the work.

Chairman: Is there any more discussion on that? Are there any other questions to be brought up that we did not have on this list?

Mr. Royal: I should like to ask one. Is it customary for the machine shops in this section to make the studs for replacement—the spinnin-room studs and those for fly frames and cards, or are studs ordered from the manufacturers?

Mr. Thompson: We find in our place that it is cheaper to make them. We have one man on that all the time—studs and collars and things like that.

Mr. Royal: Are they made from cold rolled steel?

Mr. Thompson: Made from scrap.

Mr. Royal: Do you harden them?

Mr. Thompson: No, we quit that.

Mr. Nichols: We make ours out of old battery shafts.

Mr. Thompson: We make them out of old shafts and things like that.

Chairman: Mr. Nichols, do you make all your studs?

Mr. Nichols: Yes, sir.

Chairman: You just use battery shafts and things like that?

Mr. Nichols: Yes, sir.

Chairman: Do you harden yours?

Mr. Nichols: I am like the gentleman here; we quit that.

Chairman Hatley: Do you think it pays to harden them?

Mr. Nichols: No. They are not going to oil them, anyhow.

Question: Has anybody had any experience with putting grease fittings on these studs and using that?

Mr. Nichols: We put grease fittings on all the batteries, the fittings on the batteries.

Mr. Royal: Did you put the fitting on the stud or on the bearing?

Mr. Nichols: On the stud.

Mr. Royal: Down through the center of the stud?

Mr. Nichols: Yes.

Chairman: Are there any more questions to be brought up? If not, it is time for us to elect a new chairman.

I should like to say to the committee that served with me during my term that I certainly have appreciated their help and have enjoyed working with them. They have done everything I have asked them to do, and more, too, and I appreciate that very much. I hope sometime I can be of as much service to them as they were to me.

Mr. Kincaid: I should like to nominate Mr. Van W. Kay, of Judson Mills, for chairman.

This nomination was duly seconded, the nominations were closed, and Mr. Kay was elected.

Mr. Hatley: Mr. Chairman, I turn it over to you.

Chairman Kay: There is one thing I want to say: at our next meeting, wherever it is held, we do want to have a good attendance. We will try to get up some subjects that will be interesting and get away from some I have heard discussed that are out of date. After I learn a little more about it, I shall be better prepared at our next meeting.

As there was no further business to come before the meeting, it was adjourned at 12 o'clock noon.

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Snia Viscosa Halts Lanital Output

Paris.—According to reports from Rome, Snia Viscosa is suspending provisionally the manufacture of "Lanital" synthetic wool from casein, because, according to the reports, the products sold in Italy are claimed not to have given satisfaction.

Snia is considering resuming Lanital production next May if experiments for improvement are favorable, it is reported.

New German Spun Rayon Firm Formed

Berlin.—A new South German cellulose and spun rayon plant with a capital of 3 million marks, to be increased later to 6 million marks, has just been formed, the majority of the shares being held by the Wurttembergian industry. Beech forests of the district will furnish the raw product for the new factory with a yearly output of 10,000 tons of beech cellulose. This will be followed by the erection of a spun rayon plant with an annual production of about 10,000 tons.

Mill Employee Killed in Wreck

Union, S. C.—Henry Edmonds, 24, employee of the Excelsior Mill here, died in a Gaffney hospital from injuries sustained in an automobile accident near that city, according to reports. With Edmonds were riding Martha Ray, Estelle West and Edward Austin, all of Union. They were slightly hurt. Austin was driving the car when it is said to have skidded and left the highway and then burned.

Plant Magnolia Tree in Honor of Col. Springs

Lancaster, S. C.—In memory of the founder and first president of the Springs Cotton Mills, Col. Leroy Springs, a magnolia tree was planted by his grave at the mill here a few weeks ago. The tree was presented by the members of the Springs Civic League.

The first dirt to be thrown on the tree was by Leroy Springs, the second grandson of Col. Springs and son of the present president, Capt. Elliott White Springs. Each of the seven wards of the Civic League had representatives to add dirt.

Saco-Lowell Shops' Stockholders Vote For Reorganization

Boston, Mass. — Stockholders of Saco-Lowell Shops voted overwhelmingly at a special meeting to authorize officers of the company to proceed with a plan of reorganization that will retire the company's debt of about $2,450,000.

Officers, directors and certain noteholders have underwritten 56,802 units, representing $900,000 and the First National Bank of Boston for itself and others have volunteered a loan of $1,500,000 under the plan, which will soon be presented to SEC for approval.

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Tax Reform Or What

(*Continued from Page 7*)

Everybody is going to suffer from excessive taxation, including the laboring man, and even the President seemed to realize this before he was elected. I am going to quote from another of his 1932 campaign speeches. After stating that total government expenditures amounted to one-third of the entire national income, Mr. Roosevelt said:

"That is an impossible economic condition. Quite apart from every man's own tax assessment, that burden is a brake on any return to normal business activity. Taxes are paid in the sweat of every man who labors because they are a burden on production and can be paid only by production. If excessive, they are reflected in idle factories, tax-sold farms, and hence in hordes of the hungry tramping the streets and seeking jobs in vain. Our workers may never see a tax bill, but they pay in deductions from wages, in increased cost of what they buy or (as now) in broad cessation of employment. There is not an unemployed man—there is not a struggling farmer—whose interest in this subject is not direct and vital."

If you want relief from unbalanced budgets, extravagant and huge and unnecessary expenditures, staggering taxes and other detriments to sound business you will have to win votes or you will lose out—as usual.

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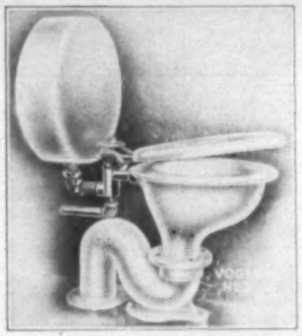

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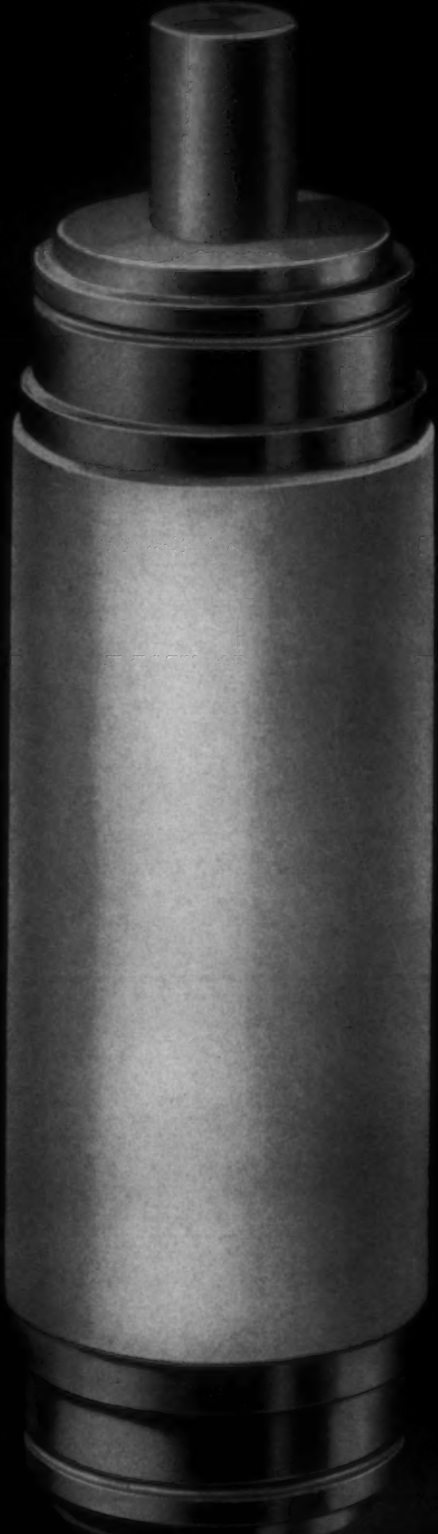

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